# PROCEDURES FOR COLLECTION AND VERIFICATION OF SALES

- (A) The DSCAD will have an ongoing process of searching for sale prices. Step One in Mass Appraisal is to analyze the local market and this is done by collecting sales data. The Deaf Smith County Appraisal District uses published cost data, such as *Marshall & Swift* commercial and residential handbooks. However, this information is a national guide and therefore has to be calibrated or adjusted for the local market. Sales data is needed for adjusting our cost schedules, defending values and for sales ratio studies. The sales data that is collected needs to be edited and adjusted to ensure quality information that will produce accurate and defendable appraised values.
  - a. Collection and Preparation of Sales Data is the responsibility of the chief appraiser and deputy chief appraiser.
  - b. Sales information must be acquired, confirmed and screened. It will be important to get the total amount paid for the property, the relationship of buyer and seller, they type of transfer (gift, foreclosure, probate), time on the market, interest transferred, type of financing and if any other property was included in the sale. Multiple listing services, deeds, contacting the buyers and seller directly, and third party sources are excellent ways of acquiring sales data.
  - c. Texas does not have laws requiring full disclosure of sales data and this puts an appraisal district under a severe handicap, as much time, effort, and resources are spent in acquiring sales data.
  - d. The primary way the DSCAD confirms sales is by sales verification letters sent to the buyers and/or seller, also by contacting the seller and/or buyer by telephone. Every effort is made to find and include market sales in the ratio studies.
  - e. The appraisers must use good judgment in screening sales. In the data collection process the appraisers must be aware of what affects the market so the proper information can be collected. This information can be (but not limited too) size, quality, condition, land, age, location, financing and special features such as fireplaces, extra bathrooms, sprinkler systems (and many more).
  - f. Care should also be given to the characteristics of the property at the time of sale.
- (B) SOURCES: Through the deed records, multiple listing services, sales verification letters, Fee Appraisers, Realtors and by simply asking buyers and sellers, much data can be collected.
  - a. The Chief Appraiser is responsible for working <u>deed records</u> from which sales are gathered.
    - i. Sales verifications are mailed out to all new owners; the sales verification letter is in the computer system and is easy to run as the deed is being

- processed. The sales verification letter asks for pertinent information and can be modified when the need arises.
- ii. When working deeds, we also call grantors and grantees about sales verification.
- b. The Deaf Smith County Appraisal District had subscribed to Texas Association of Realtors for a Multiple Listing Service (MLS) which had been a very valuable source of sales information. However, TAR made the decision to refuse sales to Appraisal District as of 1/1/2017. This has severely handicapped our ability to get accurate sales information and to be able to provide the Comptroller with sales documentation. Occasionally local realtors will share sales.
- c. Deaf Smith County Appraisal District also uses the <u>state comptroller's sales</u> <u>verification</u> records which we check against our own sales. However, these have been few.
- (C) CONFIRMATION BY PHONE: Many sales need to be confirmed or clarified.
  - a. The advantage of a telephone interview is a quick response and the opportunity for immediate clarification.
  - b. The disadvantage is we do not have something in writing, signed by the buyer or seller; the comptroller seems to distrust this sales information. Therefore the staff has to carefully document the sale.
  - c. We verify through phone calls checking for things such as:
    - i. Were any crops included?
    - ii. Any personal property?
    - iii. Did sale include well motors, sprinklers, etc
    - iv. Sale from relative
    - v. Was down payment included in sale price?
    - vi. Questions that are asked on our survey but not answered.
    - vii. Any other question about specific characteristics of the property or sales transaction.
- (D) THIRD PARTY SOURCES: The DSCAD has a working relationship with Fee Appraisers, Realtors, Brokers, Bankers, and title companies. Approaching these individuals in person or via phone conversations has proved to be invaluable in tracking down sales prices.
  - a. <u>Confidentiality</u>. At times these individuals request that we do not use their names as the source of information. The policy of the DSCAD is to respect their request. It will be documented in the computer and coded. For example FA stands for sales information that came from a Fee Appraiser. Sometimes this information can be confirmed through sales verification, but not always.

- i. The Comptroller's office seems to doubt this "anonymous" sales information. However, when this information comes from a reliable source we generally have confidence the information is correct and we will use the sales data we collect in this manner.
- (E) SALES VERIFICATION LETTERS should have clear questions and explain why the information is being requested and how it is important for the appraisal district, the entities and the taxpayer.
  - a. A postage paid return envelope will be included with the SV letter; experience shows this greatly increases taxpayer response.

Updated 11/27/17 - no longer have access to MLS

#### PROCEDURES FOR COLLECTION AND VERIFICATION OF LAND SALES

- 1. Collection of land sales is the responsibility of the chief appraiser and deputy chief appraiser.
  - a. Chief appraiser is responsible for working deed records from which sales are gathered.
  - b. Sales verification are mailed out to all new land owners.
  - c. When working deeds, we also call grantors and grantees about sales verification.
  - d. Deputy chief appraiser works all the MLS sales that come through our county.
    - 1. MLS is through the internet (website)
    - 2. MLS sales are put in a file in geographical sort order and checked against our sales verification records.
  - e. Deaf Smith County Appraisal District also uses the state comptroller's sales verification records which we check against our own sales verification.
  - f. We also verify through phone calls checking for things such as:
    - 1. Were any crops included
    - 2. Any personal property
    - 3. Did sale include well motors, sprinklers, etc.
    - 4. Sale from a relative
    - 5. Was down payment included in sales price.
  - g. Questions that are asked on our survey but not answered.

# PROCEDURES FOR ANALYZING AND ADJUSTING SALES

- 1. OVERVIEW: The Deaf Smith County Appraisal District uses published cost data, such as *Marshall & Swift* commercial and residential handbooks. However, this information is a national guide and therefore has to be calibrated or adjusted for the local market. Sales data is needed for adjusting our cost schedules, defending values and for sales ratio studies. The sales data that is collected needs to be edited and adjusted to ensure quality information that will produce accurate and defendable appraised values.
  - A. Once sales data has been gathered, the data must be evaluated or screened to identify sales that are market sales or that require adjustments or to "weed out" sales that are not market sales.
  - B. Definition of market (arm's-length) sale: the seller is under no undue pressure to sell, but is willing to do so and seeks the highest possible price on the open market; the buyer is not forced to buy, is knowledgeable, and seeks to pay the lowest possible price. On the open market implies that the property is on the market for a reasonable amount of time.
- II. ADJUSTMENTS TO SALES: Adjustments may have to be made for financing, personal property, time or for any other situation that is not typically found in market sales; before a sale can be used for ratio studies or the sales comparison approach.
  - A. **Financing:** Sometimes a sales price may need to be adjusted (if not thrown out) when there is out of the ordinary financing. For example:
    - 1. when the seller pays points or
    - 2. non-market or creative financing, this could also include where there is seller financing at higher interest rates or
    - 3. the buyer pays delinquent taxes or
    - 4. buyer concessions.
    - 5. Talking to realtors/brokers, fee appraisers and bank/loaning institution officers can be helpful in determining the value of points, unusual financing and concessions.
  - B. **Time:** Sales should be monitored for changes in price levels over time. When price levels are changing significantly, sales prices must be adjusted for time. Market analysis needs to be done so that an appraiser knows if the market is appreciating or depreciating. An older sale can be used but it may need to be adjusted for time. Separate time adjustments factors may be used for different types of property and geographic areas. For example, commercial property may be changing at a different rate than residential and one residential neighborhood may be changing faster than another neighborhood.

- Time adjustments can be calculated by tracking sales and ratios over time. We
  tend to look at a number of sales that are typical of a class of property or a
  neighborhood during a time period and then compare these sales with similar
  sales from another time period. There are several criteria that can be compared
  for example
  - a. the typical selling price per sqft can be calculated for both time periods to look for trends or
  - b. ratio studies from the two periods of time can be compared.
  - c. Analyzing re-sales (although one has to be careful that a remodel was not done between sales).
- 2. Care should also be given to the characteristics of the *property at the time of sale*. For example, if someone buys a house and immediately adds on to the property and the appraiser comes by at a later time, he could mistake the sales price for the property as he now sees it. Our computer system can capture property characteristics at the time of the sale.
- 3. The target date to which sales prices are adjusted will be January 1.
- 4. Once it is determined that sales have appreciated or depreciated over the past year, calculate a percentage using a constant/straight-line basis. Sales prices can be adjusted by breaking the percent down to a per month basis.

Example of appreciating market: Say similar residences are selling for 8% m ore this year than the previous year. Calculate the per month percentage as 8/12 = .67.

- (1) So if a property sells 4 months <u>prior</u> to January then multiply the sales price times 1.0268 (4 X .67 = 2.68% then 100 + 2.68 = 102.68%)
- (2) or if a property sells 4 months <u>after</u> January then multiply the sales price times  $.9732 (4 \times .67 = 2.68\% \text{ then } 100-2.68 = 97.32\%)$
- b. Example of a declining market: Say similar residences are selling for 5% less this year than the previous year. Calculate the per month percentage as 5/12 = .42.
  - (1) So if a property sells 6 months <u>prior</u> to January then multiply the sales price times .9748 (6 X .42 = 2.52% then 100-2.52 = 97.48%)
  - (2) or if a property sells 6 months <u>after</u> January then multiply the sales price times 1.0252 (4 X .42 = 2.52% then 100 + 2.52 = 102.52%)
- C. **Personal Property:** If there is personal property involved in the sale this must be calculated (if possible) and extracted from the sale. Personal property might be hot tubs, machinery, equipment, inventory and other items. Obtaining a list of the items will help the appraiser estimate the value. Special care should be taken for "BLUE SKY" in business property sales as the sales price may include value for the name of the business

or for a customer base. If this blue sky cannot be accurately valued, then the sale should not be used.

- (B) NON-ARM'S-LENGTH SALES: Sales should be excluded from the ratio studies that are not valid indicators of market value. The following sales generally should not be used in ratio studies.
  - a. Sales involving governmental entities. A Sheriff Sale does not have a willing seller.
  - b. <u>Financial institutions</u>. These are usually foreclosures sales.
  - c. <u>Sales between relatives and estate sales</u>. These sales are not open market sales and are usually made at prices favorable to the buyer. Appraisers should check for similar names and the sales verification letters will have a question asking if the sale was between relatives.
  - d. <u>Slumlord</u>. A seller who receives unusually large profits from substandard properties. The seller usually lends/finances the money to the buyer at an inflated interest rate.
  - e. <u>Outlier Ratios</u>. These are very low or high ratios. They may have resulted from errors in data collection or they may be unrepresentative sales. These should be subjected to additional scrutiny. If a sale is found to be invalid then the sale should be excluded.
    - If outliers are concentrated in certain areas or classes of property then they
      point to a bias in the appraisal process and should be included in the ratio
      study.
    - 2. However, sometime a property simply sells over or under market value. These sales can sometime be trimmed from the ratio study. Some use up to a 5 percent exclusion of outliers. The DSCAD may use this or other amount deemed appropriate.
    - 3. Basis for excluding outliers.
      - a. Five percent exclusion.
      - b. If a property can be proved by other sales that it is not typical of market value then the outlier can be excluded. For example, if a property sells for \$40 per sqft and the appraiser has readily at hand, several other comparable sales for, say \$35 per sqft, then the outlier can be discounted from the ratio study, so as to not skew the conclusions and adjustments arising from the study.

#### PROCEDURES TO DEVELOP IMPROVEMENT SCHEDULES

- A. Step One is to Specify the General Model. This is done by analyzing the local market and by collecting sales data and by using a Commercial Cost Service (Marshall & Swift Valuation Service). The DSCAD will have an ongoing process of searching for sale prices. Through the deed records, multiple listing services, sales verification letters, Fee Appraisers, Realtors and by simply asking buyers and sellers, much data can be collected. The appraisers must be aware of what affects the market.
  - 1. The model to be used by the Deaf Smith County Appraisal District is: MV = IV (adjusted for local market) (adjusted for size) (adjusted for features) (adjusted for depreciation) (adjusted for neighborhood) + LV.
    - a. LV Land Value: A land schedule needs to reflect the contribution that the land adds to the overall value of the property. Schedules will be made using sales prices. These will need to be location specific.
    - b. IV Improvement Value: The Deaf Smith County Appraisal District subscribes to a commercial cost service. This service shows typical construction costs for various improvements.
      - (1) However, these replacement costs (RCN) need to be adjusted for the local market. Size will make a difference as, usually, the larger a structure is the lower the \$/sqft cost will be.
      - (2) Then not all structures are the same. Some will have features that others do not have. Thus these features that affect the market value will have to be identified along with the value that they contribute to the overall value of the improvement. The cost valuation service can be of help; however analyzing sales will be the best way to find their "contributory" value.
      - (3) Then depreciation schedules can calculate the effect of depreciation and functional obsolescence.
      - (4) Also, a structure can have one value in one location but an identical structure in another location can have a different value, thus an adjustment needs to be made for location and any economic obsolescence. Sales data collected and

sorted for specific neighborhoods will identify location adjustments.

- c. MV Market Value: Then the Improvement Value (IV) and the Land Value (LV) can be added together for the overall market value.
- B. Step Two is Model Calibration. Mass appraisal systems make use of three basic types of schedules: one for land, a second for improvements, and a third for depreciation. Along with these schedules, you will also need a table of adjustments for specific property features.
  - 1. <u>A basic schedule is developed by:</u>
    - The data that comes from the commercial cost service will need to a. be adjusted to the local market. Sales are collected and then the land value is subtracted, additives are subtracted and the remaining depreciation is corrected back to 100% good, then you divide this amount by the square feet. When this is done then specific price ranges for classes can be identified. When a specific price is identified to represent a class of property this price is called a baseline. The size of the improvement can change this specific price. Typically as a structure increases in size the baseline will decrease. (This is called economy of scale, the smaller the structure the larger the price per square foot, the larger the structure the lower the price per square foot.) The commercial cost service gives cost for this factor; however it is good to adjust these values to the local market. Then a schedule of unit values can be developed.
    - b. Property characteristics, such as quality, condition, special features, age, or location can become adjustments that are to be added to the unit values of the schedule.
  - 2. <u>Establish land values</u>. This is best done by a market study on what vacant lots are selling for. However, a ratio (or percentage) between improvements and land can be established. In any case, appraisal practice stipulates that you separate your appraisal into land value and improvement value.
  - 3. How adjustments are made.
    - a. Specific feature adjustments. This is usually a dollar amount adjustment. For example a class of residences may or may not

have a fireplace or extra bathroom. If the market suggests that a fireplace or extra bathroom would increase the sales price then those residences with these additional features would be adjusted upward.

- b. Schedule adjustments. This would be a table of adjustments, for example, accumulated <u>depreciation</u> can be measured using depreciation schedules. A residence with more depreciation needs to be discounted more than a residence without so much deterioration.
- c. Table adjustments. Typically these are adjustments for <u>location</u> and time. This can be a modifier that can adjust a single property or a group of properties. For example this could be an adjustment for the fact that the properties in one neighborhood sell for more than the properties in another neighborhood.
  - (1) The procedure for building an adjustment table is:
    - (a) Calculate ratios and central tendency.
    - (b) Divide 1 by the typical ratio to convert it into a multiplier. Example: 1/.86 = 1.16 the value is then multiplied by 1.16 for an adjusted value.
- 4. Now a Classification System can be developed. This can be accomplished by the following steps.
  - a. Identify neighborhoods and improvement quality classes. While no two properties will be exactly the same, many properties will have major similarities with other property; these that have similarities can be grouped together and be apprised similarly.
  - b. Typical properties are identified, these are called benchmarks. This is sometimes called a statistical profile.
  - c. Property characteristics are noted, typical as well as atypical. Some property characteristics are measurements, quality, condition, special features, land, age, location.

#### PROCEDURES ANALYZING AND UPDATING IMPROVEMENT SCHEDULES

- I. In the DSCAD's procedures to develop improvement schedules, the first two steps were A) specification, meaning the procedures to develop improvement schedules, depreciation tables and land schedules, and B) Calibrating the actual schedules and tables. Specification may take place when a reappraisal occurs; however, the <u>Calibration is required each year to keep values</u> current and accurate.
  - A. Measures of appraisal level and uniformity can indicate bias. BIAS: Systematic deviation from a desired result. In other words, when something is consistently wrong with the schedules producing wrong results. If bias is found, it may be necessary to rebuild the schedules or to make other adjustments. Bias can arise from consistently over or under appraising properties due to incorrect adjustments for one or more of: quality, size, age/condition, location or features.
  - B. Our Improvement and Land Schedules will be calibrated using local market information.
    - 1. Use cost for a preliminary schedule Cost information is collected from:
      - a. Published cost manuals and from local builders.
      - b. In addition new property sales can be an effective tool in estimating costs of building and land values.
      - c. Even though published cost manuals have local modifiers, the local builders can substantiate or further adjust the local modifier.
    - 2. <u>Market Analysis adjust with market sales.</u>
      - a. The appraisers will develop a sales file by gathering sales information from various sources (see *Procedures for Gathering Sales Data*).
      - b. Then analyze and adjust the sales (see *Procedures for Analyzing and Adjusting Sales*) by send out sales verifications letters, including checking to *see* if it is a market transaction.
      - c. In addition, paring sales will help establish adjustments for differences from baseline values and determining schedules adjustments.
      - d. Analyzing sales over time will be the primary tool in developing time adjustments.
      - e. Ratio studies will also help with neighborhood adjustments.
    - 3. <u>Check income producing properties with the income approach.</u>
      - a. Income information is gathered through surveys and interviews,
      - b. capitalization rates can be determined from market activity and
      - c. land sales are collected for land residual technique.

- II. **DIAGNOSING PROBLEMS.** The following will refer to doing ratio studies. See the Appraisal District's MASS APPRAISAL / RATIO STUDY MANUAL & STANDARDS for procedures for running ratio studies.
  - A. Mass appraisal uses the comparative unit method to find the "base" cost of an improvement and then adjustments are made for differences from the base specification.
    - 1. <u>Benchmarks</u> properties that are typical of a larger class. These are properties of a known value and known effective age and replacement cost. They are a "model" property used in determining by comparison the grade or class or value of other properties. There can be improvement benchmarks and land benchmarks.
    - 2. <u>Baseline</u> is the value that each benchmark represents.
    - 3. <u>Adjustments</u> can take the form of
      - a. *multipliers per square foot*, example is refrigerated air conditioning adds a price/sqft value to the baseline; or
      - b. per unit costs, example is a fireplace or extra bathroom; or
      - c. *lump sum dollar costs*, example is a well or septic system for rural properties.
  - B. Running <u>ratio studies</u> for various neighborhoods, classes and types of property will be the first step in diagnosing problems. Particular attention will be paid to High Ratios, Low Ratios, High Dispersion, and Irregular Results. Time and space does not allow this document to detail all possibilities however, some of the more prominent things to look for are:
    - 1. <u>Baseline no longer returns market value</u>. Care needs to be taken that property is not re-classed (higher or lower) to "hit" market value. Also, depreciation could be skewed to "hit" market value. Thus we could have a property, say a residence, which should be classed as a 5.0 @ 80% be classed as a 6.3 at 95%. This causes confusion for appraisers, data entry personnel and the public.
      - a. A common cause for this is that costs continue to rise. Solution: Cost-trend factors can be developed to adjust the baseline value to reflect changes in cost. A percentage can be calculated from market value analysis and then applied to the schedules for the increase (or decrease) in costs.
      - b. Also, in a sharply increasing or decreasing market, baseline may need to be adjusted to keep up with changing sales prices. Ratio studies might show, for example because of a decline in sales prices that residences in a neighborhood above a certain sqft, no longer are selling for what the schedules are returning; however the smaller houses show no decrease or even an increase. Solution: The cost schedule size multipliers can be adjusted.

- 2. Adjustments add an incorrect value to the baseline. The consumer's wants and needs can affect the values of construction types or features and these can change over time. For example, bathrooms cost much more today than in decades past and over time the value added for an extra bathroom can change. (Care should be taken not to confuse these adjustment with Functional obsolescence described later.)
- 3. <u>Land values no longer returns a correct value.</u> Sales ratio studies on vacant land sales may show that land schedules may need to be adjusted, even in established neighborhoods.
- 4. <u>Neighborhood adjustments become incorrect.</u> Ratio studies can show distinct buyer preference to one area over another. They can also show when, perhaps due to more demand than supply, the lines between neighborhoods become blurred or no longer exist.
- 5. <u>Depreciation no longer calculates correctly.</u> A ratio study along with inspection/review of the sales and neighborhoods can also help pinpoint when depreciation schedules or neighborhood adjustments may need to be adjusted. A good ratio study along with comparative sales and a field review can help find the value of the depreciation.
  - a. Physical deterioration areas may deteriorate or become neglected, an area can become infested with termites or an area where many residences are being extensively renovated might result in the neighborhood adjustment being improved.
  - b. Functional obsolescence one car garages, outdated kitchens and bathrooms, design technology can cause value changes.
  - c. Economic Obsolescence This is a loss in value as a result of factors outside the properties boundaries. For example heavy traffic, a change from residential to business, proximity to undesirable location or industrial facilities.
- C. Once bias has been identified and the values for the adjustments calculated then the Cost schedules can be calibrated.
- III. **ALLOCATING ADJUSTMENT TO LAND OR IMPROVEMENTS -** The following method is one method used by the Deaf Smith County Appraisal District. This is an example where the bias has been identified:
  - A. Find the typical ratio run the ratio study then array and select mean or median.
  - B. Divide preliminary appraisal {PrelimAVP} by typical ratio {A:S} and subtract the preliminary appraisal {AVP}= the gross adjustment {Grossadj}.

- C. Add the gross adjustment to land or imp. = Adjusted appraisal. (Example: PrelimvL + GrossAdj = Adj.Land)
- D. Make the Adjustment
  - 1. <u>Build a multiplier table</u> divide the adjusted appraisal {{Adj.Land}} by the original appraisal {(PrelimVL}} then select the best modifier (mean).
    - a. To use a multiplier, find the schedule value and multiply it times lot size to get a preliminary appraisal times the multiplier.
  - 2. <u>Re—build schedules</u> divide adjusted land {{Adj.Land}) or improvement appraisal by sqft {{Lot Size}) then select best value per sqft {{AdjVL/sf}}).
    - a. To use this schedule, multiply lot size times the value plus the improvement value {{AVI}} for a total appraised value {{AVP}}. Divide by the sales price for a new ratio.
- IV. The next step is to **test the results** using ratio studies. Once you have a preliminary set of schedules, you must test them with a ratio study using sales information.
  - 1. Two ratio studies are preformed, one using sales that occurred before the appraisal date and one using sales after the appraisal date. The results of the later sales ratio study should be the same as the first. If not then adjustments can be made. In this way appraisals can sometime be reviewed for reliability before being applied to all property.

# PROCEDURES FOR DEFINING BENCHMARK PROPERTIES FOR USE IN THE DEAF SMITH COUNTY'S MASS APPRAISAL CLASSIFICATION SYSTEM

**INTRODUCTION:** The basic process of mass appraisal requires you to examine an individual property (subject property) and to determine which one of a variety of property types or classes it best fits into. Land and improvement schedules reflect the value of these classes, not of individual properties. Property value is estimates using the schedules and then adjustments are applied for specific property features and for depreciation. Property classification is the key to mass appraisal as it enables the district to develop value schedules that will produce values that closely follow market value. But to develop classes of property BENCHMARKS must be identified. The definition of a benchmark is a property that is typical of a larger class of properties.

- 1. *Identify neighborhoods and improvement quality classes*. The basic process of mass appraisal requires an examination of the properties to be appraised. The universe of properties can be broken down into neighborhoods.
  - a. A <u>neighborhood</u> is a land area defined by predominant land use and delineated by natural or man-made boundaries.
    - i. Neighborhoods are generally homogeneous as to land use and property values; location affects all properties in a neighborhood in the same way.
    - ii. Sales information will be helpful in identifying neighborhoods.
  - b. Then find <u>sales</u> information in the neighborhoods. These sales should be screened to determine if they are typical market sales and they should be time adjusted. Also, land value, improvement value and depreciation should all be known.
  - c. The next step is to develop description of the properties in a neighborhood. Collecting information on say, lot size, construction types improvement size, use and or function, features; basically these are factors that influence value. Other manual used by the district specify: Foundation, Exterior Walls, Roof, Floors, Interior Walls, Built-Ins, Heat and Air Conditioning, Plumbing, Electricity and Design.
    - i. Like properties can be grouped together.
    - ii. Note these properties do not need to be identical; they only need to be similar enough to use the same comparable sales.
  - d. Some of the properties will closely resemble each other and these properties will likely have sold property. These properties that have sold and they closely resemble a group of properties in the neighborhood becomes Benchmarks.
  - e. Develop a <u>description of the Benchmark</u>. Isolate the characteristics that every property contains. For example a description might include a range in size, type of garage, heating

and air conditioning, fireplaces, bathrooms, porches, type of construction, roof types and other features.

- i. Even if a property differ slightly from the description adjustment amounts can be calculated. For example if the base description of a benchmark states the class of properties have a 2 car garage but the subject property has a 1 or 3 car garage, then the property value will be adjusted for the difference.
- ii. These adjustments can be determined by using paired sales analysis from the market approach.
- 2. BASELINE Defining the value that each benchmark represents.
  - a. Once a benchmark has been identified as representing a class, and the value for land, improvement and depreciation can be calculated then the baseline can be calculated.
  - b. The process is to subtract the land value, then take the improvement value back to 100%. In other words correct for all depreciation. Then this value is divided by the square feet to come up with a value per square foot.
  - c. This value is very important to adjusting improvement schedules that have been developed from commercial cost manuals.
  - d. This process is also valuable in developing depreciation tables and guides for estimating %good.
- 5. Benchmarks need to be established for various types of property; residential, commercial and industrial and land.
- 4. It is important to recognize that land and improvement schedules reflect the value of classes, not of individual properties. Once a preliminary value is established using the schedules then adjustments are made for specific property features and for depreciation. Even if the appraisal does not hit 100% of market value, we are treating similar properties in the same fashion and our appraisals will be uniform.
- 5. Benchmarks are very useful is value defense to property owners and before the Appraisal Review Board.
- 6. See attached for a sample of Benchmarks with their descriptions.

# 2010 Nbhd 2 (Evants) Reappraisal

Star	Brick 1 o	r 2 car	gar, well built		
		11907035	Comment	STREET	Sales price
	1.921	0.0000000000000000000000000000000000000	42 2 car, Stucco	212 Star	80K
	2,183		44 2 car, (V.B.) high	5181	95K
	2,192		39 2car, (Weed)	134 Star	85.6K
	2,227		37 648 bemnt	311 Roos	95K
	2,499		37 2 car	232 Star	92.5K
Nice	Brick 1 o	r 2 car	gar, well built UPDATED		
	sqft	\$/sqft	Comment	STREET	Sales price
	1,401		60 2 car, 2 story	601 Star	84.5K
	1,720		55 2 car dgar (Mari M)	801 Lee	95K
	1,843		48 2 car gar (F.R.)	135 Star	85K
	1,988		43 2 car	300 Star	85K
	2,218		44 2 car big, ig EP	814.K	98K
	2,307		48 2 car	129 Star	110K
	2,868		48 2 car (OT)	408 5th	137.6K
Ave I.I	Brick 1 o	r 2 car	gar, somewhat smaller, not	the quality o	of Star type.
		r 2 car \$/soft	gar. somewhat smaller, not	the quality o	of Star type.
Ave IJ Low		\$/sqft		street	of Star type, Sales price 70K (62K w/o
	sqft 1,711	\$/sqft		street	Sales price
Low	sqft 1,711	\$/sqft \$/sqft		street 500 3rd	Seles price 70K (62K wid Seles price
Low Average	sqft 1,711 sqft 1,916	\$/sqft \$/sqft	36 1 car, (w/480sf frm hse)	street 500 3rd street	Seles price 70K (62K wid Seles price
Low Average	sqt 1,711 sqt	\$/sqft \$/sqft	36 1 car, (w/480sf frm hse)	street 500 3rd street 106 Denvi	Sales price 70K (62K w/c Sales price 58.8K
Low	sqft 1,711 sqft 1,916	\$/sqft \$/sqft	36 1 car, (w/480sf fm hse) 36 2 car, poor loc	street 500 3rd street 106 Denvt	Sales price 70K (62K wid Sales price 58.8K Sales price
Low	sqft 1,711 sqft 1,916 sqft 1,140	\$/sqft \$/sqft	36 1 car, (w/480sf frm hee) 36 2 car, poor loc 49 1 car	street 500 3rd street 106 Denvt street 505 K	Sales price 70K (62K wid Sales price 58.8K Sales price 56K
Low	sqft 1,711 sqft 1,916 sqft 1,140 1,161	\$/sqft \$/sqft \$/sqft	36 1 car, (w/480sf frm hee) 36 2 car, poor loc 49 1car 50 1 car	street 500 3rd street 106 Denvr street 505 K 123 Star	Seles price 70K (62K wide Seles price 68.8K Sales price 56K 57.5K
Low	sqft 1,711 sqft 1,916 sqft 1,140 1,161 1,217	\$/sqft \$/sqft	36 1 car, (w/480sf frm hee) 36 2 car, poor loc 49 1car 50 1 car 49 2car (Cruz)	street 500 3rd street 106 Denvr street 505 K 123 Star 516 Star 407 J 504 J	Sales price 70K (62K wide Sales price 66.8K Sales price 56K 57.5K 60K 73.5K 65K
Low Average	sqft 1,711 sqft 1,916 sqft 1,140 1,161 1,217 1,225	\$/sqft \$/sqft \$/sqft	36 1 car, (w/480sf frm hee) 36 2 car, poor loc 48 1car 50 1 car 49 2car (Cruz) 60 1 car, updted, Briones	street 500 3rd street 106 Denvt 406 Street 606 K 123 Star 516 Star 407 J 504 J 806 K	Sales price 70K (62K wide Sales price 56.8K Sales price 56K 57.5K 60K 73.5K 65K 80K
Low	sqft 1,711 sqft 1,916 sqft 1,140 1,161 1,217 1,225 1,288	\$/sqft \$/sqft	36 1 car, (w/480sf frm hee) 36 2 car, poor loc 49 1car 50 1 car 49 2car (Cruz) 60 1 car, updted, Briones 50 1 car (Eggan) 57 2 car (high) 50 2 car	street 500 3rd street 106 Denvt   street 106 Denvt   street 407 J   504 J   806 K   513 J	Sales price 70K (62K wide Sales price 58.8K Sales price 56K 57.5K 60K 73.5K 65K 80K 75.5K
Low	sqft 1,711 sqft 1,916 sqft 1,140 1,161 1,217 1,225 1,288 1,414	\$/sqft \$/sqft	36 1 car, (w/480sf frm hee) 36 2 car, poor loc 48 1 car 50 1 car 49 2car (Cruz) 60 1 car, updted, Briones 50 1 car, (Eggan) 57 2 car (high)	street 500 3rd street 106 Denvt 106 Denvt 106 Denvt 107 Jan 108 Star 107 J 108 Star 107 J 108 Star 108	Sales price 70K (62K wid Sales price 58.8K Sales price 58K 57.5K 60K 73.5K 65K 75.5K 65K 75.5K 65K 75.5K
Low Average	sqft 1,711 sqft 1,916 sqft 1,140 1,161 1,217 1,225 1,288 1,414 1,520	\$/sqft \$/sqft \$/sqft	36 1 car, (w/480sf frm hee) 36 2 car, poor loc 49 1car 50 1 car 49 2car (Cruz) 60 1 car, updted, Briones 50 1 car (Eggan) 57 2 car (high) 50 2 car	street 500 3rd street 106 Denvt   street 106 Denvt   street 407 J   504 J   806 K   513 J	Sales price 70K (62K wide Sales price 58.8K Sales price 56K 57.5K 60K 73.5K 65K 80K 75.5K
Low Average	sqft 1,711 sqft 1,916 sqft 1,140 1,161 1,217 1,225 1,288 1,414 1,520 1,533	S/aqt S/aqt S/aqt	36 1 car, (w/480sf frm hee) 36 2 car, poor loc 49 1car 50 1 car 49 2car (Cruz) 60 1 car, updted, Briones 50 1 car, (Eggan) 57 2 car (Ingh) 50 2 car 38 1car, lg stg, Low	street 500 3rd street 106 Denvt 106 Denvt 106 Denvt 107 Jan 108 Star 107 J 108 Star 107 J 108 Star 108	Sales price 70K (62K wid Sales price 58.8K Sales price 58K 57.5K 60K 73.5K 65K 75.5K 65K 75.5K 65K 75.5K

_ow/Old	poor quality		
saft	\$/saft	street	sales price
672	10	509 Grand	7K
1,152	13 1 car gar	207 Ross	15K
1,488	10	230 W4th	15K
1,903	13 lg att stg no value	340 W 4th	25K

Low	cheap br	ick, old	gar door, or rundown, or rental		
	soft	\$/soft		street	sales pric
	918	0000	27 1 car, poor shape	841 Blev	25K
	1,014		37 1 cer, frame	843 Irv	38K
	1,241		36 1 car, frame	429 G	45K
Averag	e	1 Car	Garage - Rentals		
	sqft	\$/sqft		street	sales pric
	1,212		45 2 car	402 G	55K
	1,231		41 2 car, rental, run down	629 G	50K
	1,336		41 Encl gar, rental	4061	55K
Nice		1 Car	Garage kept up well		
	sqft	\$/sqft		street	sales pric
	1,015		59 2 dcar	304 e 6TH	60K
	1,040		63 1 car	624 Stanton	55K
	1,101		58 1 car	724 F	64.5K
	1,119		64 1 car brick & vinal siding	1508 Bley	72K
	1,167		59 1 car (newer)	1511 Blev	68.5K
	1,200		52 1 car poor nbhd, bad fence		62K
	1,320		59 1 car (fixed up nice)	6221	79.5K
	1,417		48 1 car (fixed up nice)	630 J	67.8K
Enclos	ed gar w	//som	e updating		
	soft	\$/sqft		street	sales pric
	1,375	11000000000	57 1 car dgar	408 G	79K
	1,404		52 carport	440 Paloma	73K
	1,404		48	432 Paloma	68K
Bigger	w/ 2 car	gar			
		\$/sqft		street	sales pri
	1,164		61 2 car gar nice	519 G	71.5K
	1,244		59 2 car gar nice	619 G	73.4K
STORES.	1,411		62 2car gar New	1405 17th	88K

sales price 45K 35K

43.4K

51K

street 306 H 208 I 123 C

315 B

Older But Updated & Remodled

Frame	Homes		Fair quality - older residences		
Poor	run down	/ rental			
	sqtt	\$/sqft	comments	street	sales price
	616		det 1 car gar (rental)	503 Irv	15K
	625	24		437 1	15K
	912	22	det gar	122 Higg	20.4K
	1,020	20		307 B	20K
	1,091	23	bad roof	206 Roosvit	25K
	1,220	23		817 Schley	28K
MP TYPE	sqft	\$/sqft	comments	street	sales price
	720	33	no gar, some updating	206 Gough	24K
	900	35	no gar some updating	234 A	30K
	936	35	no gar - (Marn) resold	830 Bley	33K
	960	34	hse was flipped	205 K	33K
	1,152	32	1 car gar	409 D	37.4K
Frame	Homes	old in ne	ed of updating		
	sqft	\$/sqft	comments	street	sales price
	1,040	32	stucco, bsmt, ra	139 A	33K
	1,248	26	cinder blk cp only	402 13th	32.5K
	1,256	29		901 Miles	35K
	1,314	38	cpt only	336 C	50K
	1,368	29		200 Bennett	39K
	1,508	31		618 Blev	47K
	3,701	30	2 strory victorian	340 W. 3rd	111K
Frame	Homes sqft	Older Bu \$/sqft	t Updated comments	street	sales price
	1,062	49	redone stucco, enc gar	308 13th	52K
	1,216	48	updated frame, att gar nice	207Grand	58.5K
	1,275	47	updated frame, dgar nice	326 J	BOK
	1,365		new addition	516 K	68.7K
	1,376		stucco, det gar	611 e 3rd	58K
	1,536		w/o det shp & stg, nice remod		87K
	1,720	55	Marl, Montgomery hse	801 Lee	95K

#### PROCEDURES FOR UPDATING LAND SCHEDULES

- 1. **Land Data.** The district will maintain a file for land data; the computer will be a valuable aid is doing this. This file will include all the factors and characteristics that influence land values. The factors and characteristics will depend on the land type. Deaf Smith CAD has three main types of land: residential, commercial/industrial and farm land.
  - a. Residential and commercial are similar in that size and location are the two most influential factors; size will be measured in square feet however industrial will more likely be measured in acreage.
  - b. Farm land factors will be size, measured in acreage, also location is very important.
    - i. The market value of farm land is greatly affected by location due to the underground aquifers. Availability of irrigation water and the ability to water crop through a pivot/sprinkler system is key information.
    - ii. State law requires qualified land to be appraised as special appraisal called "open space" or "1D1" or "ag-value". This is a modified income approach thus crop information needs to be collected each year. This includes acreage planted and harvested, crop prices, crop insurance, expenses, well, fence costs and depreciation and other items. The income and expenses are specific to the land owner not the tenant.
  - c. A physical inspection is often necessary for accurate data collection and verification
- 2. **Sales Data.** Collection of land sales is the responsibility of the chief appraiser and deputy chief appraiser. Chief appraiser is responsible for working deed records from which sales are gathered.
  - a. Useful land sales date include sale price; date of sale; name, address, relationship; type of transfer; financing. Additional questions are: were any crops included? Any personal property? Did sales include will motors, sprinklers?
  - b. <u>Sales verification and collection.</u> Sales need to be screened to remove non-arm's-length transfers, forced sales and relative sales.
    - i. Sales verification letters are mailed out to all new land owners. When working deeds, we also call grantors and grantees about sales verification.
    - ii. Deputy Chief Appraiser works all the MLS sales that come through our county. MLS is through the internet. MLS sales are put in a file in geographical sort order and checked against our sales verification records.
    - iii. Deaf Smith County Appraisal District also uses the state comptroller's sales verification records which we check against our own sales verification.
    - iv. We also verify through phone calls and interviews with land owners; including checking for questions that are asked on our survey but not answered.

- c. When land values are appreciating or depreciating, sales prices should be adjusted for time, keeping in mind that different areas and types of land could change at different rates.
- 3. **Frequency of Appraisal.** The Deaf Smith County Appraisal District appraises types of property on regular intervals according to the reappraisal plan and Texas law.
  - a. Please note that being is a small rural area, land sales may be few and it may take more than one (or even two) years to acquire the necessary amount of sales to adjust the schedules.
  - b. <u>Residential / Commercial</u>: This means when we have a year where residential property will be appraised then the residential land schedules will be updated or when commercial property is planned to be reappraised then the commercial land schedules will be revamped.

#### c. Farm Land:

- i. For *the market schedules* (depending upon the number of sales that can be acquired) these land schedules will be reviewed and adjusted each year.
- ii. For the "ag" schedules these will be updated each year as Texas Law requires that ag value is a rolling 5 year average. This means that each year the oldest year's information is dropped out of the average and the latest year's values will be added to the average. See the District's documentation/procedures on "ag value".

#### 4. Updating Schedules.

- a. Residential / Commercial: When we have a year where residential / commercial property will be reappraised the ratio studies for the neighborhood/areas will include vacant land ratio studies. If these studies indicate that land values have changed then the schedules will be adjusted.
  - i. The usual way is to sort sales according to neighborhoods, areas and locations,
    - 1. Sales (benchmarks) are converted to a sales price per square foot that represents market value.
    - 2. Benchmarks can be plotted on charts to help determine classes.
    - 3. Where sales for some classes are missing values can be calculated by using extrapolation thus the land schedules will be modified if needed.
    - 4. Market adjustment factors can also be developed. For example if it is determined that land prices have changed and this can be measured by a percent then the schedules can be changed the percentage or neighborhood adjustments can be applied.
      - a. Neighborhood adjustments can be for improvements only, land only or both land and improvements.

#### b. Farm Land:

i. Market schedules.

- 1. Preform ratio studies of the four main types of land: Irrigated farm, dry land farm, native pasture and improved pasture.
- 2. Even within these main types there are various factors such as soil type, slope and available underground water that will have to be taken into consideration as these factors affect marked value.
- 3. The ratio study will indicate typical sales prices per acre and these can be compared to the schedules. Adjustments will be made if needed.
- 4. Market adjustment factors can also be developed. For example if it is determined that land prices have changed and this can be measured by a percent then the schedules can be changed the percentage or neighborhood adjustments can be applied.
  - a. Neighborhood adjustments can be for improvements only, land only or both land and improvements
- ii. The "ag" schedules". See the District's documentation/procedures on "ag value".

#### PERSONAL PROPERTY APPRAISAL AND PROCEDURES

Revised 4/8/2014

**Purpose:** A large part of the value on the appraisal rolls is in the form of business personal property. This document will briefly outline the district's procedures for discovery, appraisal and general procedures. The District's computers and appraisal programs will be valuable assets for keeping tract of the vast amount of information that is required for the collection and management of business personal property information.

#### DISCOVERY / DATA-GATHERING ACTIVITIES / VALUATION

**Sources of Discovery:** There are new properties that will have to be discovered and there are existing properties that will change from the previous year's assessment.

- For existing properties much of the information will be "rolled over" to the new year. However, many existing properties will have additions, deletions and additional depreciation. A number of accounts will have changed ownership during the past year. A physical inspection or contacting the owner is advisable.
- For new properties much information will need to be gathered. Ownership information, location, property characteristics and other information will need to be collected. A physical inspection will need to be made if possible.
- Sources of Discovery.
  - o Deed and other real property transfer document.
  - o Building-permit information.
  - o Driving-out the district.
  - o Interviews; fee appraiser, realtors, bankers and others in the community.
  - o The phone book can be helpful in finding new businesses.
  - o The newspaper; advertisements, articles and obituaries.
  - o Personal property renditions.
  - o Purchased lists. Airplane and vehicle lists are available.
  - The internet can produce searches for businesses. This includes searching social media; for example, many business have a Facebook account, looking at these accounts can provide helpful information.

**Handling Data.** New property and modification to existing property will be discovered throughout the year. Information will need to be entered into the computer.

- 1) New property can be created in the appropriate year layer and changes to existing property can be "flagged" as such.
- 2) All the new and "flagged" property then can be inspected, measured, photographed and described as near to January 1 as possible. An appraisal card will be taken along to the field so that the proper data can be collected.

3) Ownership changes should be made as they are found.

What and how much data is to be collected can be determined by the appraiser or office staff by examining the District's computer system. Much thought and expense went into selecting the district's current appraisal software (PACS Appraisal) and the "fields" that exist will need to be filled out as much as is practical.

However, leeway is needed as the computer program is designed for many different areas and situations in the state of Texas and not all may apply to the situation in Deaf Smith County.

**Data Entry:** Training is essential for the data entry personnel. There are many facets of data entry such as sales information, appraisal data, rendition penalties and other areas. Only the appropriately trained personnel should enter the data pursuant to their training.

**RENDITIONS:** Perhaps the most important tool to gathering the needed data is to send to every business personal property account a current year's *Business Personal Property Rendition*. The Texas Comptroller's Property Tax and Assistance Division will need to approve the District's rendition. Renditions will be sent out around the first of year. In addition to the rendition we will include an instruction sheet on how to complete the rendition; this is especially helpful for new businesses. The District will accept the renditions electronically, particularly through fax and email.

#### **Processing Renditions / Valuation:**

- 1. As these renditions are returned they will be date stamped; then turned over to the personal property appraiser.
- 2. The Appraiser will examine each rendition for completeness. If the rendition was not filled out property the appraiser will return the rendition with a letter of explanation of why the rendition was rejected; the letter will explain how to send in a successful rendition.
- 3. Next the appraiser will examine the rendition for accuracy of values. Values can be checked or verified for accuracy from various sources.
  - a. A comparison to other similar properties; especially if they have sent in detailed renditions. The SIC codes have been entered onto personal property and reports of similar properties can be run.
  - b. If cost new and age has been provided then the appraiser use depreciation schedules for a correct assessment.
  - c. Cost valuation services that the district purchases can be consulted. For example Marshall and Swift Valuation Service has a section for equipment costs.
  - d. The appraiser can use the purchased lists for vehicles and airplanes. These lists come with values already assigned to the vehicle.

- e. Internet sites can be consulted. For example the District has set up an account with Ritchie Brothers Auctioneers allowing the appraiser to look up actual sales prices of similar equipment. The website is www.rbauction.com.
- f. Appraiser's notes: as the district appraisers interview fee appraiser, realtors, bankers, personal property business owners and others in the community, data can be collected and documented. Sometimes the deed records will list equipment and their sales price.
- g. If questions come up in the mind of the appraiser he is encouraged to try to contact the owner and clarify the issue.
- h. Motto: Appraisal is an information game, the more information we have, the better the appraisal.
- 4. After the rendition is "worked" the rendition is handed to staff for imaging. This makes it easy to permanently keep the rendition with the property and readily accessible.

**Unrendered personal property**: history has shown the as many as 40 to 45% of the property owners do not provide a rendition to the appraisal district. Depending upon the resources and logistics of the District another rendition can be sent out emphasizing the penalty for not rendering. Even so, the appraiser must value each of these unrendered properties using the techniques described in #3 above.

**Values and Appraisals:** are then turned over to the data entry clerks on a paper copy. The values are entered into computer.

- 1. Any <u>late rendition</u> will have the mandatory late <u>rendition penalty</u> of 10% of the value added. There is a check box on the property in the computer system and if this box is checked the penalty will be added to the tax statement.
  - a. The due date for renditions is April 15<sup>th</sup> unless extensions are granted. It has been noted that when *Appraisal Notices* are sent to business personal property owners, many who have not rendered by the due date will approach the appraisers with their renditions. It seems to be courteous to not attach the rendition penalty when they have complied with turning in a rendition. Thus it is the policy of the Deaf Smith County Appraisal District to accept renditions with out a late penalty until the ARB approves the appraisal records and the Certified Appraisal Roll is created.
- 2. A quality control process goes on at this point, as data entry errors are checked. In addition to manually searching for problems; data verification reports can be processed and printed from the computer. Theses exception reports can check for abnormal increases or decreases in value. Totals are run and checked against last year's totals.

#### MASS APPRAISAL REPORT - 2017 & 2018

This written <u>Appraisal Report</u> was prepared in compliance with the Uniform Standards of Professional Appraisal Practice (USPAP) - Standards Rule 6-8 and 6-9

**<u>Definition:</u>** The written "Mass Appraisal Report" is a report of the implementation of the "Scope of Work" otherwise known as the "Reappraisal Plan".

- Client The appraisals by the Deaf Smith County Appraisal District (DSCAD) are for the use of the taxing entities in Deaf Smith County:
  - o City of Hereford,
  - o Deaf Smith County,
  - o Hereford Regional Medical Center (Hospital District),
  - o Amarillo Jr. College,
  - o Hereford I.S.D.,
  - o Walcott I.S.D.,
  - o High Plains Water District,
  - o Adrian I.S.D.,
  - o Friona I.S.D.
  - o Vega I.S.D.,
  - Wildorado I.S.D.,
  - o Deaf Smith County Noxious Weed District and
  - o Llano Estacado Water District.
  - State law allows state agencies to use the appraisals and/or totals for categories of property. The Texas Comptroller and Texas Education Agency are some that regularly use information about the appraisal
  - Also, state law states that the DSCAD records are public information, therefore the public may request any information that is not confidential by law.
- Intended use of the appraisal The DSCAD appraises property in Deaf Smith County for ad valorem tax purposes for each taxing entity in Deaf Smith County. The intended use of the appraised values is to establish a tax base upon which a property tax will be levied. Each taxing unit within DSCAD boundaries will use the appraised values for ad valorem tax purposes only. The State Property Tax Code 25.18 requires the appraisal district to implement a plan for periodic reappraisals.
- There has been no deviation from recognized methods and techniques that would affect analyses, opinions and conclusions.
- The **effective date** of each year's appraisals is January 1, per state law.

- All property will be valued / appraised at its **Market Value** as defined in and per Texas Property Tax Code Sec 1.04 (7) -
  - the price at which a property would transfer for cash or it is equivalent under prevailing market conditions
    - if exposed for sale on the open market with a reasonable time for the seller to find a purchaser,
    - both the seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use
    - and 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.
  - o Texas Property Tax Code Sec. 23.01. also defines market value as:
    - The market value of property shall be determined by the application of generally accepted appraisal methods and techniques. If the appraisal district determines the appraised value of a property using mass appraisal standards, the mass appraisal standards must comply with the Uniform Standards of Professional Appraisal Practice. The same or similar appraisal methods and techniques shall be used in appraising the same or similar kinds of property. However, each property shall be appraised based upon the individual characteristics that affect the property's market value, and all available evidence that is specific to the value of the property shall be taken into account in determining the property's market value.
    - Notwithstanding Section 1.04(7)(C), in determining the market value of a residence homestead, the chief appraiser may not exclude from consideration the value of other residential property that is in the same neighborhood as the residence homestead being appraised and would otherwise be considered in appraising the residence homestead because the other residential property: (1) was sold at a foreclosure sale conducted in any of the three years preceding the tax year in which the residence homestead is being appraised and was comparable at the time of sale based on relevant characteristics with other residence homesteads in the same neighborhood; or (2) has a market value that has declined because of a declining economy.
  - There are exceptions. Some property will be appraised at a different value according to state law. Examples are
    - "Ag-value", vacant lot inventory (Category O) and others.
    - The market value of a residence homestead shall be determined solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.
  - All property will be appraised at its Highest and Best Use, unless state law diverges from its use.

- All property will be appraised as "fee simple" Texas Property Tax Code Sec 1.04 (16).
- What is to be Appraised
  - The appraisal district is responsible for appraising all Real and Business Personal property in Deaf Smith County (unless exempted by law). See definition Texas Property Tax Code Sec. 1.04. General categories are described below:
    - Single Family Residences
    - Multifamily Residence
    - Vacant Lots and Land Tracts
    - Farm and Ranch land
    - Improvements on Farm and Ranch land
    - Commercial Real Property
    - Industrial and Manufacturing Real Property
    - Producing Mineral Interests
    - Utilities Gas Distribution, Electric, Telephone, Pipeland, Railroad and other utilities
    - Commercial Personal Property
    - Industrial and Manufacturing Personal Property
    - Tangible Other Personal Property Manufactured Homes
    - Special Inventory
    - Totally Exempt Property
- Scope of Work see the DSCAD's Reappraisal Plan
- For model, collecting and validating data, and for calibration the model, please see the following documents.
- For appraisal performance please see attached documents.
- Signed certification at end of document.

# MASS APPRAISAL & RATIO STUDY MANUAL / STANDARDS

# FOR THE

# DEAF SMITH COUNTY APPRAISAL DISTRICT

PO Box 2298 Hereford, TX 79045

# MASS APPRAISAL\* / RATIO STUDY\* MANUAL & STANDARDS

#### **FOR**

#### DEAF SMITH COUNTY APPRAISAL DISTRICT

Revised: 1/1/2014

The purpose of this standard is two fold. First it will be a general guide to the appraiser and second it will be an explanation to the public on how the Deaf Smith County Appraisal District conducts appraisals and how these appraisals are tested for accuracy. This standard is not intended to be exhaustive on mass appraisal and how to conduct a ratio study. For more detailed information the appraiser should be familiar with the Mass appraisal Concepts textbooks from the classes that the *Texas Department of Licensing and Regulation* requires, text books from the International Association of Assessing Officers (IAAO), and by the Uniform Standards of Professional Appraisal Practice (USPAP).

Definition: MASS APPRAISAL: A standardized procedure to adjust a large number of properties to a specific date (January 1). This means that similar properties within similar neighborhoods will be appraised in the same way. Mass appraisal systems must be statistically testable.

Definition: RATIO STUDY: A basic test of appraisal accuracy, appraisals are compared to the actual sales price. When the appraisal is divided by the sales price, the result of a 1.00 means the appraisal matches the sales price. A result of over 1.00 means the property was over appraised, result of under 1.00 means the property was under appraised.

(Note: When a word is followed by an "\*" there will be a definition listed for that word.)

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#### MASS APPRAISAL

- A. Goals of Appraisal. The Texas Constitutions stipulates that all property will be appraised at its market value\*.
  - 1. The State Property Tax Code 25.18 requires the appraisal district to implement a plan for periodic reappraisals. The plan must provide for the reappraisal of all real property in the district at least once every 3 years. (See the DSCAD's Reappraisal Plan.)
  - 2. The appraisals will be accurate. An accurate appraisal comes close to 100% of market value, however, market value is not set is stone, therefore, ratios from 90% to 110% are very good and probably represent the highest degree of accuracy an appraisal district can realistically expect to attain.
  - 3. The appraisals will be uniform. Appraisals are uniform when they do not treat one property or class of properties differently from any others. Property within a category will be appraised at approximately the same level as the others, and each category will be appraised at approximately the same level.

Definition: MARKET VALUE: The sales price expected from an arm's length transfer between a rilling buyer and a willing seller, neither under duress, both trying to maximize their gains, if the property were to be exposed on the open market for a reasonable amount of time. Market value is defined as the price of financial arrangements equivalent to cash. The vast majority of property sold in Deaf Smith County uses a down payment and borrowed money from a financial institution, thus this is the standard used in the DSCAD mass appraisal models and ratio studies.

## B. Why use mass appraisal?

- 1. Mass Appraisal is Economical to Use. A good mass appraisal system produces good values for many properties at a fraction of the cost of other types of appraisal. One-at-a-time appraisals (appraisals done by fee appraisers) require a considerable amount of time to do and it is an expensive process. Many Fee Appraisers charge \$300 for a residential property, also farm and commercial appraisals done by Fee Appraisers can cost thousands of dollars. The DSCAD has over 11,000 properties to appraise and these appraisals are paid for by the Schools, County and City. Therefore, appraisals have to be done cost effective, yet the public deserves an accurate and fair appraisal of their property. The appraisals done by the DSCAD using mass appraisal, costs, on the average, about \$20 each.
- 2. <u>Mass appraisal models are developed from the local market</u>. Mass appraisal systems can be developed using the cost approach to value. However, it is usually preferable when the information used in mass appraisal is gleaned from sales of

the local market. This data is then applied to unsold property, for an estimated market value. Thus the appraisals are not based upon what property is selling for in another location and appraisals are not raised based upon a taxing entity's need for more money. The appraisal should be an accurate estimate of what the property would sell for in today's market.

- C. Step One in Mass Appraisal is to analyze the local market. This is done by collecting sales data. The DSCAD will have an ongoing process of searching for sale prices. Through the deed records, multiple listing services, sales verification letters, Fee Appraisers, Realtors and by simply asking buyers and sellers, much data can be collected. The appraisers must be aware of what affects the market. These can be (but not limited too) size, quality, condition, land, age, location and special features such as financing, fireplaces, extra bathrooms, sprinkler systems and many more.
  - 1. Sampling is a very important feature of analyzing the market.
    - a. Size. The appraiser needs a proper amount of sales data to work with. Too few sales may not yield acceptable results.
    - b. Distribution. The sample of sales that are used needs to reflect the makeup of the market. If all of the sales are from one neighborhood or from one class of homes then you will not have reliable data to appraise other neighborhoods or classes of property.
    - c. Collecting data from multiple sources is critical for ratio studies, this is called randomness.
- D. Step Two is to develop a classification system..
  - 1. Identify neighborhoods and improvement quality classes. While no two properties will be exactly the same, many properties will have major similarities with other property, these that have similarities can be grouped together and be appraised similarly.
  - 2. Typical properties are identified, these are called benchmarks\*. This is sometimes called a statistical profile.
  - 3. Property characteristics are noted, typical as well as atypical. Some property characteristics are measurements, quality, condition, special features, land, age, location.

Definition: BENCHMARK: Properties that are typical of a larger class.

E. Step Three is to build schedules. Mass appraisal systems make use of three basic types of schedules: one for land, a second for improvements, and a third for depreciation.

Along with these schedules, you will also need a table of adjustments for specific property features.

#### 1. <u>A basic schedule is developed</u> by:

- a. The data that comes from the classification system is grouped and sorted. The land value is subtracted, additives are subtracted and the remaining depreciation is corrected back to 100% good, then you divide this amount by the square feet. When this is done then specific price ranges for classes can be identified. When a specific price is identified to represent a class of property this price is called a baseline\*. This is the best unit value. Then a schedule of unit values can be developed.
- b. Property characteristics, such as quality, condition, special features, age, or location can become adjustments that are to be added to the unit values of the schedule.
- 2. <u>Establish land values</u>. This is best done by a market study on what vacant lots are selling for. However, a ratio (or percentage) between improvements and land can be established. In any case, appraisal practice stipulates that you separate your appraisal into land value and improvement value.
- 3. How <u>adjustments</u> are made.
  - a. Specific feature adjustments. This is usually a dollar amount adjustment. For example a class of residences may or may not have a fireplace or extra bathroom. If the market suggests that a fireplace or extra bathroom would increase the sales price then those residences with these additional features would be adjusted upward.
  - Schedule adjustments. This would be a table of adjustments, for example, accumulated depreciation can be measured using depreciation schedules.
     A residence with more depreciation needs to be discounted more than a residence without so much deterioration.
    - (1) A schedule can correlate size and value, as the larger the improvement is, the less price per square feet it will be.
  - c. Table adjustments. This can be a modifier that can adjust a single property or a group of properties. For example this could be an adjustment for the fact that the properties in one neighborhood sell for more than the properties in another neighborhood.
    - (1) The procedure for building an adjustment table is:
      - (a) Calculate ratios and central tendency.

- (b) Divide 1 by the typical ratio to convert it into a multiplier. Example: 1/.86 = 1.16 the value is then multiplied by 1.16 for an adjusted value.
- 4. <u>Income mass appraisal</u>. A mass appraisal model can be developed using the income approach to value. Rental rates, expenses, interest rates, capitalization rates, and vacancy rates can be documented and used to appraise income producing property.

Definition: BASELINE: The value that each benchmark represents.

- F. Step Four is to test the results using ratio Studies. Once you have a preliminary set of schedules, you must test them with a ratio study using sales information.
  - 1. Two ratio studies are preformed, one using sales that occurred before the appraisal date and one using sales after the appraisal date. The results of the later sales ratio study should be the same as the first. If not then adjustments can be made. In this way appraisals can sometime be reviewed for reliability before being applied to all property.
  - 2. If bias\* is found, it may be necessary to rebuild the schedules or to make other adjustments. Bias can arise from consistently over or under appraising properties due to incorrect adjustments for one or more of: quality, size, age/condition, location or features.
  - 3. To make an adjustment:
    - a. Find the typical ratio (mean or median).
    - b. Divide the preliminary appraisal by the typical ratio and subtract the preliminary appraisal to find the gross adjustment.
    - c. Add the gross adjustment to the land or improvement for an adjusted appraisal.
    - d. Make the adjustment by:
      - (1) dividing the adjusted appraisal by the original appraisal then select the best modifier (mean). Then find the schedule value and multiply it the modifier.
      - (2) or, divide the adjusted land or improvement value by the square feet then select the best value per/sqft for a new value in your schedule.

(This ends the see	ction on Mass Appraisal.	The next section	on is on how to	conduct a Rat

#### I. RATIO STUDY

#### A. Uses of Ratio Studies.

- 1. Ratio studies provide a means for evaluating the accuracy and uniformity of appraisals as well as to test the present appraisal system.
- 2. Ratio Studies are used by the Appraisers to determine the need for adjustments to appraisals or for a general reappraisal.
- 3. The Appraisal Review Board can use ratio studies to determine if property is being appraised fairly.
- 4. The Property Tax Division of the Comptroller's office uses its own ratio study. Every other year the PTD checks the performance of the DSCAD with a ratio study and this study is then used by the Texas Education Agency to provide state funds to the Independent School Districts in Deaf Smith County.
- B. Collection and Preparation of Market Data. Sales data should be verified and adjusted as necessary. Adjustments can be for financing, personal property and time of sale or for any other situation that is not typically found in market sales. Sales should be excluded from the ratio studies that are not valid indicators of market value. For example a repossessed property, a sale among relatives or a sale with unusual financing may not be true market sales. Care should also be given to the characteristics of the property at the time of sale. For example, if someone buys a house and immediately adds on to the property and the appraiser comes by at a later time, he could mistake the sales price for the property as he now sees it.
  - 1. <u>Sampling</u>. Ratio studies use a sample of properties, for example, those that have sold during a specified period, to draw conclusions about the overall accuracy of appraisals. The sample must be representative of the population.
  - 2. <u>Defining Neighborhoods</u>. Often property can be stratified according to age, type and value range. This aids in treating similar properties the same.
  - 3. <u>Photographs of Sales Used</u>. This helps in maintaining the consistency of classes and adjustments.
  - 4. <u>Adequacy of Samples</u>. For a ratio study to be effective, there must be similarity between properties in the sample and the population. The larger the sample, the greater the reliability of the ratio study.
  - 5. <u>Period from Which Sales are Drawn</u>. Sales used in a ratio study will be the most current available. Typically, for a revaluation, sales from the past 2 years will be

- used. However, if sales are few then data can be gathered from prior years, commercial property for example, will require additional years of sales data.
- 6. <u>Sources of Sales Data</u>. Sales information must be acquired, confirmed and screened. It will be important to get the total amount paid for the property, the relationship of buyer and seller, they type of transfer (gift, foreclosure, probate) time on the market, interest transferred, type of financing and if any other property was included in the sale.
  - a. Deeds, contacting the buyers and seller directly, and third party sources are excellent ways of acquiring sales data.
    - (1) Texas does not have laws requiring full disclosure of sales data and this puts an appraisal district under a severe handicap, as much time, effort, and resources are spent in acquiring sales data.
- 7. <u>Confirming Sales</u>. The primary way the DSCAD confirms sales is by sales verification letters sent to the buyers and/or seller, also by contacting the seller and/or buyer by telephone. Every effort is made to find and include market sales in the ratio studies. The appraisers must use good judgment in screening sales.
- 8. <u>Invalid Sales</u>. The following types of sale MAY be excluded from ratio studies.
  - a. Government agencies. Examples: Sheriff deeds, tax deeds, HUD, FHA and others.
  - b. Charitable, religious organizations.
  - c. Financial institutions. Especially where the financial institution is the seller and the lender.
  - d. Relatives, estate settlements, business associates.
  - e. Forced sales.
  - f. Trades, partial interests and contracts.

#### 9. Adjustments to Sales Prices.

- a. Sometimes a sales price may need to be adjusted (if not thrown out) when there is out of the ordinary financing. For example, when the seller and lender are the same and the financing is not at market rates. One also has to be careful with assumptions and "points."
- b. Adjustments for date of sale. Sales should be monitored for changes in price levels over time. Market analysis needs to be done so that an

appraiser knows if the market is appreciating or depreciating. An older sale can be used but it may need to be adjusted for time.

- (1) This can be done by tracking sales and ratios over time.
- (2) Analyzing resales (although one has to be careful that a remodel was not done between sales).
- (3) Comparing values over time in neighborhoods.
- 10. <u>Outlier Ratios</u>. These are very low or high ratios. They may have resulted from errors in the appraisals or they may be unrepresentative sales. These should be subjected to additional scrutiny. If a sale is found to be invalid then the sale should be excluded.
  - a. If outliers are concentrated in certain areas or classes of property then they point to a bias in the appraisal process and should be included in the ratio study.
  - b. However, sometime a property simply sells over or under market value. These sales can sometime be trimmed from the ratio study. Some use up to a 5 percent exclusion of outliers. The DSCAD may use this or other amount deemed appropriate.
  - c. Basis for excluding outliers.
    - (1) Five percent exclusion.
    - (2) If a property can be proved by other sales that it is not typical of market value then the outlier can be excluded. For example, if a property sells for \$40 per sqft and the appraiser has readily at hand, several other comparable sales for, say \$35 per sqft, then the outlier can be discounted from the ratio study, so as to not skew the conclusions and adjustments arising from the study.
- C. Statistical Analysis. A ratio is calculated for each property in the study. This is done by taking the appraisal and dividing it by the sales price. Measures of appraisal level and uniformity is then calculated.
  - 1. Measures of Central Tendency\*. These relate to the overall **level** (or accuracy) of appraisal. This level appraisal should be figured for the overall district, each category of property as well as each stratum.
    - a. Median. When all of the ratios are arrayed\* in ascending order the exact middle ratio is the median ratio. (If there are an even amount of ratios then the two middle ratios are averaged.)

- (1) The Property Tax Division of the Comptroller's office conducts an annual ratio study on appraisal districts, this study uses the median for reporting appraisal districts performance.
- b. Mean. This is the average of all of the ratios.
- c. Weighted Mean. The sum of the appraised values is divided this by the sum of sales prices.
  - (1) The Property Tax Division of the Comptroller's office conducts an annual ratio study on school districts; this study uses the weighted mean. This weighted mean is then reported to the Texas Education Agency for use in the school funding formula.
- d. The standard for the selected measure of central tendency should fall in the range of .90 to 1.10.

Definition: MEASURE OF CENTRAL TENDENCY: A statistically derived number that represents a larger group of numbers. An indicator of the most representative observation in a set of observations.

Definition: ARRAY: A ranking of a set of numbers in order from low-to-high or high-to-low.

2. <u>Measure of Uniformity</u>. A median, mean or weighted mean could calculate at a 1.00 and at first glance look like the appraisal district is doing a very good job of appraising. However, the appraiser needs to look deeper to see if the appraisals are uniform. For example a ratio study of 100 sales with 50 sales appraised at 75% of market value and 50 sales at 125% of market value will have mean of 1.00. The average is good but all the appraisals are not accurate and, more importantly, not uniform. Thus a test is needed to determine if the appraisals are uniform. The most common test for uniformity is to calculate a Coefficient of Dispersion\* (COD).

Definition: COEFFICIENT OF DISPERSION: Measures the average percentage of deviation of the ratio from the central tendency.

- a. The steps to calculate a COD are as follows:
  - (1) Subtract the central tendency (median, mean, wt. mean) from each ratio.
  - (2) Make each ratio a positive number. (Absolute value\*.) Total these differences.
  - (3) Divide the total absolute difference by the number of ratios.

- (4) Divide by the C.T. and multiply by 100. (See chart.)
- b. How to interpret a COD.
  - (1) For residential property the DSCAD's goal is for the COD to be 10.00. The number of 10 would indicate that the <u>majority</u> of the appraisals are uniform. If the COD for all residential property or a class or strata approaches 20.00 then a reappraisal should be conducted to make the appraisals more uniform.
  - (2) For commercial property a COD of 15.00 is the goal of the DSCAD. If the COD is more than 20.00 then a revaluation in necessary.

Definition: ABSOLUTE VALUE: The absolute value of a negative number is that number without the negative sign.

- 3. <u>Additional test for uniformity</u> is the **Price Related Differential** (PRD). When low value properties are appraised at greater percentages of market value than high value property, this bias is called *regressivity*. When low value properties are appraised at smaller percentages of market value than high value properties this bias is called *progressivity*.
  - a. To test for this, take the mean and divide it by the weighted mean. If the answer is above 1.00 then this would indicate regressivity. A measure below 1.00 suggests progressivity.
    - (1) The range for DSCAD is .98 to 1.03, anything outside of this range would warrant a reappraisal.
- 4. <u>Sample Size, Remedies for Inadequate Samples</u>. It has been suggested that the appraiser use math formulas to select a sample size. However, with Deaf Smith County and Hereford being a small community, it has been more practical to use a universe of sales. Then the appraiser will let the ratio study speak for itself on whether any conclusions can reasonably be drawn from the data. Sometimes there is not enough information to draw any definite conclusions, in these cases it would be best to wait for more sales. Practice has shown that the DSCAD has to rely upon 2 years of sales date for enough information to make adjustments on our residential appraisals (if the need arises, we can use older sales). If property values are not changing rapidly, commercial property, farm and ranch may require 3 to 5 years of sales information.
- 5. Where practical, graphs, scatter diagrams and charts may be developed.
- 6. <u>Confidence intervals</u> may be calculated as additional checks for uniformity.

- D. Evaluation and Use of Results. A ratio study is a powerful tool for analyzing appraisals and for identifying areas that need improvement. The results can help the appraisal district to direct it's priorities and resources.
  - 1. The ratio study will be an honest study. Sales will not be pulled out simply to have a better study. The ratio study will be a tool to identify and correct appraisal bias.
  - 2. The results of the study will be applied to all properties, that the ratio study was intended to examine, without prejudgments. In other words, if a ratio study shows that adjustments need to be made, whether up or down, then the appraiser will make these adjustments without any favoritism.
  - 3. Care should be given that sold properties and unsold properties be treated the same. Unequal appraisals between these two groups (sales chasing) is not policy of the DSCAD and appraisers will check for this bias.
  - 4. Of course, the ratio study is simply a tool that the appraiser uses. His own judgment and common sense should be exercised when evaluating a ratio study and acting on the results.
- E. Frequency of Analysis. Ratio studies should be conducted yearly. This will allow problems to be recognized and corrected before they become serious.
  - 1. After a revaluation, another ratio study should be conducted to see if the results are consistent with the intent.
- F. Documentation. Good records should be kept. The ratio studies, conclusions, steps taken to correct potential problems, any charts and supporting data should be kept to refer back to for defending the appraisals.
- G. Training. Appraisers who conduct ratio studies will take the Mass Appraisal course required for Registered Professional Appraisers as stipulated by the Board of Tax Professional Examiners.

# H. Examples and Charts. See attached.

- 1. The first spreadsheet (TITLE: HEREFORD ISD) is a ratio study on sales in a recently mass appraised neighborhood and for single family residences.
  - a. The sales have been screened and confirmed, they have been stratified into 5 divisions.
  - b. Central tendencies and coefficient of dispersions have been figured for all sales as well as for each strata. All central tendencies are between .90 and 1.10, all CODs are close to or below the goal of 10.00.
  - c. A Price Related Differential has been calculated and has fallen into the acceptable range of .98 to 1.03.
  - d. This ratio study shows that the majority of appraisals are accurate and uniform. Thus the last mass appraisal was a good reappraisal. No reappraisal or adjustments are needed at this time.
  - e. However, the appraisal district would do well to keep an eye on strata #1 as it's COD is higher than, and the ratio is lower than, the other stratum.
- 2. The 2<sup>nd</sup> spreadsheet (TITLE: SALES SINCE THE REAPPRAISAL) is a ratio study on sales in another neighborhood that was reappraised two years ago.
  - a. One can see warning signs in the results of this ratio study.
    - (1) As the appraiser looks at the overall central tendency, the mean at 1.07 (while it is within the range of .90 to 1.10) seems high. However, when you look at the mean for strata 1 the mean is 1.19 this is too high.
    - (2) In examining the COD, the overall COD of 16 to 17 is within acceptable limits, but it too seems high. When the COD of each strata is looked at, then one observes that the first two stratum are too high.
    - (3) The PRD is outside of the acceptable range of .98 to 1.03. The PRD is 1.04 which shows regressivity, (That is, when low value properties are appraised at greater percentages of market value than high value properties).
  - b. As the appraiser examines the sales data, the most bias is shown to be in the appraisals of Class "3" residences (see spreadsheet TITLE: CLASS 3).

(1) For the Class 3 sales the mean is 1.18 and the COD is 23.49. This class of residences should be reappraised. Most of the time and resources should be spent in correcting the appraisals in this category.

(2) Notice that on the spreadsheet TITLE: SALES SINCE THE REAPPRAISAL WITHOUT CLASS 3, the other classes seem to be fine. All others have mean of 1.03 and a COD of 11.31 with a good PRD of 1.01. A minimal amount of time and resources can be spent on these categories.

Hereford ISD

Prop.id			Land	Imps.	Appr.	Ratio	Abs Dev	
R1556		10,000	2,140	11,990	14,130	1.41	0.42	Strata 1
R4844		23,000	2,000	15,700	17,700	0.77		A SET I COMMUNICATION AND AND AND AND AND AND AND AND AND AN
R2030		15,000	1,750	17,260	19,010	3 1.27	0.27	Stratu 2
R4519		20,000	4,000	15,540	19,540	0.98	0.02	Wt. Mean 0.9
R4056		22,000	2,900	19,800	22,700	1.03	-0.04	COD 11.2
R1051	44	31,000	2,800	21,310	24,110	0.78	0.22	
R1236		26,500	2,400	24,110	26,510	1.00	0.00	
R4009		30,548	2,400	25,040	26,440	0.93	0.06	
R6012		32,311	3,100	29,340	32,440	1.00	0.01	
R6366		40,000	3,200	31,170	34,370	0.86	0.14	Strata 3
R4729		45,000	3,750	31,740	35,490	0.79	0.21	Wt. Mean 1.0
R6316		38,000	3,650	33,400	37,050	0.98	0.02	COD 6.9
R6032		36,000	3,100	36,060	39,160	1.09	0.09	•
R4747		37,000	4,000	36,370	40,370	1.09	0.10	
R2732		41,741	9,120	32,870	41,990	1.01	0.01	
R2263		39,950	4,380	40,010	44,390	1.11	0.12	
R6337		45,000	3,600	41,370	44,970	1.00	0.00	
R4471		48,000	2,400	44,140	46,540	0.97	0.03	
R5916		48,000	5,400	44,220	49,620	1.03	0.04	•
R6298		55,000	3,750	48,460	52,210	0.95	0.05	
R1041		48,500	3,600	50,040	53,640	1.11	0.11	
R2363	00+35	54,000	3,130	51,580	54,720	1.01		
R3141		53,000	8,370	47 300	55,670	1.05	0.05	Strate 4
R6260		59,500	9,920	47,810	57,730	0.97	0.03	Wt. Mean 1.0
R7714				43,470	58,110		0.06	COD 9.3
		35,000	14,640			1.66	0.00	- W
R2721		58,500	15,340	44,800	69,940	1.02	0.03	
R3368		59,845	6,000	54,870	60,870	1.02	0.02	
R6258		67,450	5,600	<b>59,170</b>	84,770	0.96	0.04	
R2320		- 68,000	5,340	60,740	66,060	0.07	0.02	
R3021		75,000	10,080	57,130	67,210	0.90	0.10	
R2785	23	81,000	10,340	61,350	71,690	0.89	0.11	
R4572		71,000	4,800	88,060	72,060	1.01	0.02	
R3314		76,000	8,000	68,470	78,470	1.01	0.01	
R6664		76,674	9,820	71,750	81,570	1.06	0.07	
R3484		95,000	9,520	75,570	85,090	0.90	0.10	Strata 5
R6697		85,500	9,180	77,150	86,330	1.01	0.01	Wt. Mean 0.9
R6658		96,000	10,810	79,100	89,910	0.94	0.06	COD 3.1
R6831		92,600	9,060	82,320	91,380	0.99	0.01	
R6587		91,000	9,500	82,390	91,890	1.01	0.01	
R25575		103,000	5,000	101,040	106,040	1.03		
R2802		116,000	9,050	105,640	114,690	0.99	0.01	
R3542		121,500	11,000	107,090	118,090	0.97	0.02	
R7218		153,000	10,000	143,250	153,250	1.00	0.01	
R2816		154,000	8,520	146,620	155,140	1.01	0.01	
	44	2,675,119	275,660	2,387,420		44.52	3.63	

 Median
 1.01

 Wt.mean
 1.00

 COD
 8.28

 PRD
 1.02

# Sales Since the Reappraisal

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			1,658,810	75,900		57,780	56,250	54,720	53,840	51.880	100	47,990	15,980			7781			95,710		31,1/0	30,860	29,860	28,570	28 28	26,170	25,940	25,650	25,520	24,110		2100	27.00			10.88			1	
PRD	Median Mean Wt Mean	Median Mean Wt. Mean	1,619,861	61,000	80,140	8,00	52,500	54,000	48,500	48,500	18,000	48,000	49,475					2000		8 8	31,0W	38,866	34,000	34,000	27,500	300	20,000	29,900	26,000	13,000	19000	18,500			2000	10,000	1 S		700	10,000
Ū	888			26.44	20	52.83	31.38	29.36	28.61	31.66	78.25	51.36	30.26									28.01	32,66	21.63	22.63	28.85	18.17	21.30	17.52	10 10 10 10 10 10 10 10 10 10 10 10 10 1	10.01		16.40	22.83	20.00	6.00				
 Q	17.03 15.87 16.58	1.07 1.08	51.34	1.24	0.97	0.89	1.07	<u>.</u>	1.1	1.07	3.6	88	0.83	Ç	E					8	0.00	0.79	0.88	0.84	0.98	8 8	1.38	0.86	8	2 0	1 70	Ē		7	0.77	19	Ŕ.	3 8	12	077
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# Class 3

	Prop.ID	Class	GD	sqft	%gd	Sale Date	Appraisal	Sales price	\$/sqft	Ratio	Abs.Dev
44	R1688	3F	.8	1736	10	01/25/99	- 7,490	10,500	6.05	0.71	0.38
10	R1421	3F	.5	845	55	02/24/99	19,360	25,000	29.59	0.77	0.32
45	R1519	3F	.8	1572	65	11/17/99	28,570	34,000	21.63	0.84	0.25
21	R1066	3F	.8	1404	75	X	25,650	29,900	21.30	0.86	0.23
	R1555	3F	.8	1001	70	X	18,830	18,500	18.48	1.02	0.07
	R1747	3F	.0	834	65	03/04/99	26,170	25,000	29.98	1.05	0.04
	R1464	3F	.5	696	55	04/20/99	12,600	12,000	17.24	1.05	0.04
	R1261	3M	.8	1113	65	07/12/99	21,640	19,500	17.52	1.11	0.02
	R1642	3F	.8	1200	65	03/04/99	21,310	19,000	15.83	1.12	0.03
	R1359	3F+	.8	1034	75	01/29/99	33,740	30,000	29.01	1.12	0.03
	R1459	3F	.8	1140	75	10/04/99	22,860	19,000	16.67	1.20	0.11
	R1434 R1		.5	816	55	11/12/98	17,320	10,000	12.25	1.73	0.64
	R1704	3F	.5	1518	55	07/09/99	19,360	10,000	6.59	1.94	0.85
	R1166	3F	.8	1244	. 75	06/10/99	25,240	13,000	10.45	1.94	0.85
14		-		. —			300,140	275,400	<i>i</i> :	16.47	3.87
								Median	1.08		
				•				Mean	1.18		
								Wt. Mean	1.09		-
							Mean	COD	23.49		ī
							Wt. Mean		25.35		

Sales Since the Reappraisal - Without Class 3

	J	aics	OII	ICC LI	0	'cabbi					400 DE1		
	Prop.ID	Class	GD	sqft	%gd	Sale Date	• •	Sales price		Ratio	ABS.DEV.		
	R1923	2F	.8	912	40	06/24/98	9,420	7,500	8.22	1.26	0.23		
	R1491 R1		.8	856	50	01/15/99	20,440	16,000	18.69	1.28	0.25		
	R26187	4F	.0	1593	75	10/25/99	64,470	60,120	37.74	1.07	0.05		
	R1397	4F	.0	840	70	07/09/99	21,190	19,000	22.62	1.12	0.09		
	R1061	4F	.2	940	75	03/18/99	24,110	31,000	32.98	0.78	0.25		
	R10940	4F	.5	1296	75	07/23/98	31,170	31,500	24.31	0.99	0.04		
	R6366	4F	.5	1258	80	07/02/98	34,370	40,000	31.80	0.86	0.17		
	R6012	4F	.5	1417	70	06/01/98	32,440	32,311	22.80	1.00	0.02		
	R5169	4F	.5	1101	70	07/02/99	25,940	20,000	18.17	1.30	0.27		
	R1042	4F	.8	1522	75	08/03/98	37,690	38,000	24.97	0.99	0.03		
	R6032	4F+	.5	1134	85	12/31/98	39,160	36,000	31.75	1.09	0.06		
	R2131	4M	.0	1484	65	12/16/98	25,520	26,000	17.52	0.98	0.04		
	R2344	4M	.0	1215	75	10/05/98	26,880	27,500	22.63	0.98	0.05		
	R1680	4M	.2	1640	70	10/22/98	33,710	25,000	15.24	1.35	0.32		
	R2182	4M	.5	950	75	11/08/99	26,820	30,000	31.58	0.89	0.13		
	R5270	4M	.5	1226	85	08/31/99	33,550	35,000	·: 28.55	0.96	0.07		
	R6351	4M	.5	1305	75		36,200	39,950	30.61	0.91	0.12		
	R1961	4M	.5	. 1387	75		30,850	38,855	28.01	0.79	0.23		
	R2350	4M	.8	1040	75		29,860	34,000	32.69	0.88	_0.15		
	R2263	4M	.8	1671	75		44,390	39,950	23.91	1.11	.0.09		
	R2159	4M	.8	1297	80		38,060	41,800	32.23		0.12		
	R5904	4M+	.5	1074	80		36,280	43,000	40.04				
	R1661	5F	.0	1922	75		45,890	37,000	19.25				
	R1183	5F	.2	1228	75		57,780	65,000	52.93				
	R5988	5M	.0	934	85		47,990	48,000	51.39				
	R2288	5M	.0	1574	75		50,440	52,000	33.04				
	R1028	5M	.0	1635	80		45,960	49,475	30.28				
	R10420	5M	.2	1673	85		56,250	52,500	31.38				
	R2287	5M	.2	1531	80		51,880	48,500	31.68				
	R2328	5M	.2	2275	80		66,080		29.89				
	R5916	5M	.2	1456	75		49,620	48,000	32.97				
	R2363	5M	.3	1839	80		54,720		29.36				
	R1041	5M	.5	1695	75		53,640		28.61				
	R1047	5M	.6	2307	80		75,900		26.44	1.24			
34		Siei	.0	2001		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,358,670			34.87	3.95		
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Median	1.04
Mean	1.03
Wt. Mean	1.01
Median COD	11.16
Mean COD	11.31
Wt. Mean COD	11.48
PRD	1.01

#### DEAF SMITH COUNTY APPRAISAL DISTRICT

#### REAPPRAISAL PLAN

#### **TAX YEARS 2017 AND 2018**

#### AS ADOPTED BY THE BOARD OF DIRECTORS

The Property Tax Code requires appraisal districts to develop a **biennial written reappraisal plan** and hold a public hearing to consider the plan. The appraisal district board will approve the reappraisal plan by September 15 of each even-numbered year. A copy of the plan has to be given to the entities and the Comptroller.

Note: This Reappraisal Plan also serves as the Deaf Smith County Appraisal District's "Scope of Work" as required by U.S.P.A.P (Uniform Standards of Professional Appraisal Practice).

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#### **EXECUTIVE SUMMARY**

#### TAX CODE REQUIREMENTS

Passage of Senate Bill 1652 79<sup>th</sup> regular session, amended Section 6.05 of the Texas Property Tax code by adding subsection (i) to read as follows:

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

#### PLAN FOR PERIODIC REAPPRAISAL

Senate Bill 1652 amends Section 25.18, subsections (a) and (b) to read as follows:

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i)
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years.
  - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land based photographs, surveys, maps and property sketches;
  - (2) Identifying and updating relevant characteristics of each property in the appraisal records;
  - (3) Defining market areas in the district;
  - (4) Identifying property characteristics that affect property value in each market area, including:
    - (A) The location and market area of property;
    - (B) Physical attributes of property, such as size, age, and condition; legal and economic attributes; and
    - (C) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
  - (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
  - (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
  - (7) Reviewing the appraisal results to determine value.

#### A WRITTEN REAPPRAISAL PLAN FOR DEAF SMITH COUNTY APPRAISAL DISTRICT

#### POLICY STATEMENT AND GOALS

<u>The purpose</u> of this policy statement is limited to the bi-annual reappraisal plan for the Deaf Smith County Appraisal District. It will mainly address the CADs adherence to the reappraisal plan.

The reappraisal plan applies to the CAD appraisers and supporting staff as well as the District's Board of Directors. The Chief appraiser is responsible to monitor adherence to the reappraisal plan. Any questions or disagreements about how the reappraisal plan is implemented shall be directed to the Chief Appraiser.

The Deaf Smith County Appraisal District appraisers and supporting staff will be required to adhere to the reappraisal plan as closely as practically possible. While no plan written more than two years in advance will be able to foresee all contingencies, possibilities or emergencies, the procedures, methods and timeline should be followed and any deviation shall follow the scope, margins and latitude as outlined in the reappraisal plan and other supporting documentation from the CAD.

<u>The goal</u> of the Deaf Smith County Appraisal District's Reappraisal Plan is to carefully plan the CAD's work. The CAD is under statutory command to identify, appraise, assess and defend the values on the properties in Deaf Smith County. Therefore this bi-annual reappraisal plan will outline the strategy to accomplish the legal requirements and objectives of the Board of Directors, the Chief Appraiser and Staff.

#### PLANNING A REAPPRAISAL

Reappraisal requirements require Deaf Smith County Appraisal District to carefully plan its work before beginning any reappraisal. Although the planning process may vary in specifics, it should involve four (4) basic steps:

- 1. Assess current performance
- 2. Set reappraisal goals
- 3. Assess available resources and determine needs
- 4. Re-evaluate goals and adjust as necessary

#### STEPS IN A REAPPRAISAL

The International Association of Assessing Officers (IAAO) textbook, <u>Property Appraisal and Assessment Administration</u>, lists ten steps in a reappraisal. These steps outline those activities performed by Deaf Smith CAD for the completion of periodic reappraisals. Activities are listed below in the order in which they occur:

- 1. Performance Analysis:
  - ratio study
  - equity of existing values
  - consistency of values with market activity
- 2. Revaluation Decision:
  - statutory at least once every three years
  - · administrative policy
- 3. Analysis of Available Resources:
  - staffing
  - budget
  - · existing practices
  - · information system support
  - existing data and maps
- 4. Planning and Organization:
  - target completion dates
  - identify performance objectives
  - · Specific action plans and schedules
  - identify critical activities with completion dates
  - set production standards for field activities
- 5. Mass Appraisal System:
  - forms and procedures revised as necessary
  - CAMA (computer assisted mass appraisal) system revisions as required
- 6. Conduct Pilot Study:
  - test new/revised appraisal methods as applicable
  - conduct ratio studies
  - determine if values are accurate and reliable
- 7. Data Collection:
  - building permits and other sources of new construction
  - check properties that have undergone remodeling
  - · re-inspection of problematic properties
  - re-inspection of universe of properties on a cyclic basis
- 8. Valuation:
  - market analysis (based on ratio studies)
  - schedules development
  - application of revised schedules
  - calculation of preliminary values
  - tests of values for accuracy and uniformity
- 9. The Mass Appraisal Report:
  - establish scope of work
  - compliance with Standards Rule 6-7 of USPAP (uniform standards of professional appraisal practice)

 signed certification by the chief appraiser as required by Standards Rule 6-8 of USPAP (Report after Reappraisal)

10. Value Defense: ARB

- prepare and deliver notices of value to property owners
- hold informal hearings
- · schedule and hold formal appeal hearings

#### PERFORMANCE ANALYSIS

Ratio studies are used to analyze appraisal accuracy and uniformity overall and by market area within property reporting categories. They are used to determine where appraisals meet acceptable standards and where it does not. This is where we check the equity of existing values and the consistency of values with market activity. By calculating the mean, median, and weighted ratios. In each reappraisal year of this plan, that will be the starting point for establishing the level and accuracy of appraisal performance.

#### REVALUATION DECISION (REAPPRAISAL CYCLE)

The statutory requirements for a reappraisal are once every three years. Along with land adjustments made in 2015 and the 2016 adjustments on Highway 60, New York Street, South Main and Original Town Hereford on commercial property our ratios are coming in at 95% with a 9.43 COD. With physically inspecting all commercial properties when we are working personal property, we are able to see new additions, deletions, and major depreciation to property in which we will flag these accounts to make adjustments when we work our building permits. So for now, in 2017 we feel we are good with commercial property.

We reappraised all homes in 2015 inside the city limits. 2016 was a MAPS year and there were no changes on residential properties in 2016. We will run our ratio studies in 2017 to see what we need to do on the residential properties.

We worked four of our rural maps in 2016 and hope to finish our rural reappraisal in 2017. The Market Value and Ag Value of farm land is reappraised every year.

#### **ANALYSIS OF AVAILABLE RESOURCES**

Staffing and budget requirements for this reappraisal plan will be met by the Board of Directors each year. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. The information systems are kept current with scheduled upgrades and the mapping system is continually updated with property splits and ownership data. Marshall and Swift schedules are also updated throughout the year.

#### PLANNING AND ORGANIZATION

The target dates for this plan will be, to complete each area of work by May 1<sup>st</sup>. Staff and contracted personnel will begin January 1<sup>st</sup> of each year. Real, business personal property, personal auto and utility parcels are divided between appraisal district staff and contractors. Ratio studies, schedules and ag values will be worked by the Chief Appraiser and Deputy Chief. All renditions will be worked and entered in the computer as they arrive in our office. Data entry and quality checks will be continuous throughout the process.

#### MASS APPRAISAL SYSTEM

All renditions, homesteads, and special appraisal forms are updated to meet State requirements. All properties that have been coded on the computer to receive a form and all requests for forms are mailed in mid-January. All schedules that are programmed in the computer are reviewed with the sales ratio studies for any revisions that need to be made.

#### PILOT STUDY

New and or revised mass appraisal schedules are tested each year. Ratio studies are used to see if the revisions are accurate and reliable in the different market areas. Overlapping properties are reviewed to match property accounts and property owners.

#### **DATA COLLECTION**

Office and field procedures are reviewed and revised as required for data collection. Sales price verification letters are entered as they are received from buyers and used to check schedules. Building permits are used for any new construction and remodeling that has taken place. Re-inspections of problematic properties: make sure all improvements are documented and schedules are up to par with the market.

#### **VALUATION**

Production of values begins with market analysis, schedule development and the calculation of preliminary values. A ratio study then evaluates the accuracy and consistency of the values between property types and areas. When the schedules produce acceptable results, they can be used to produce values. This includes the importing and exporting of values for overlapping properties in our district.

#### MASS APPRAISAL REPORT

Mass appraisal is the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing. The purpose of mass appraisal is the equitable and efficient appraisal of all property in a jurisdiction for ad valorem tax purposes. Mass appraisal judgments relate to groups of properties rather than single properties. The required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar. A written report is completed in compliance with STANDARD RULE 6-8 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 of USPAP. This written reappraisal plan is attached to the report by reference (certifying check list).

#### **VALUE DEFENSE**

Appraisal Notice of Value are prepared and delivered to property owners as prescribed by law. Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested. After the appeals process is completed, values are certified to each taxing unit and tax billing can begin.

#### PROJECT WORK PLAN

#### **DEAF SMITH COUNTY APPRAISAL DISTRICT**

The Deaf Smith CAD appraises for 13 taxing units in 1500 square miles. The total yearly parcels average 11,991. The Deaf Smith CAD contracts with each of the taxing units to collect the taxes. There are 6 full time employees, 2 have the RPA (Registered Professional Appraiser) State certification and 1 has the RTA (Registered Texas Assessor/Collector) State certification. This office follows the Property Tax Calendar as published by the Texas Comptroller of Public Accounts.

#### REAL PROPERTY

Field inspections are carried out by the staff and contractors. Beginning with rural properties, and then city properties, each parcel is inspected for any physical, functional or economic factors which might have changed. Agriculture land is inspected for changes in use. Photographs are taken and linked with the property account on the computer. New improvements are measured at this time, and building permits are checked for completion. Throughout the year copies of deed records are appropriately maintained and filed for future reference. There are approximately 10,600 real estate parcels in the Deaf Smith County Appraisal District.

#### PERSONAL PROPERTY

Appraisal District staff and contractors hired by the district receive information in the form of renditions and government reports that must by recorded, such as for utility and pipeline companies. The Comptrollers personal property guide along with Marshall and Swift are used to ensure accurate values. A third party is used in discovering and valuing Business Vehicles. There are approx 1,200 business personal property accounts.

#### **MARKET AREAS**

Farm and ranch, commercial, industrial. Deaf Smith County is a large county with approximately 1,500 square miles. With only one urban area in the entire county the market areas for farm and ranch, commercial, and industrial properties will be the entire county. This means that the sales and market data collected for these property types can be used throughout the county in developing schedules and appraising these properties.

Residential (including manufactured housing). Residential properties are primarily located in the one urban area of the City of Hereford (85%) and a few are in the rural areas of the county (15%). In examining the market through sales analysis, interviews with realtors and taxpayers the neighborhoods have been defined and mapped. The neighborhoods are given a number but are also refer to by name; the name is the dominate City Addition in that area. The residential areas divided into neighborhoods as follows:

- Nbhd 1(Welsh) This neighborhood consists of four parts of the City of Hereford. (A) The part of the City of Hereford that is north of West Park Avenue and west of North 25 Mile Ave. This includes the Welsh addition with all of its subdivisions, Green Acres Addition and First Realty Addition. (B) Also the area of the City that is north of 15<sup>th</sup> Street and between North 25 Mile Avenue and Avenue –F-, consisting of the Bluebonnet Additions and North Dale Addition. (C) the Coneway subdivision that is all of the houses on Rio Vista Drive and (D) the RidgeCrest Addition (all of the houses north of Country Club Drive) and the Knob Hill Addition (north of Columbia Drive and south of Country Club Drive with Avondale Street on the West and South Lane on the East.
  - This is generally the preferred neighborhood to live. These are the newer homes, generally built in the 1960's and forward, they tend to be larger with more modern amenities such as multiple baths, two (or more) car garages and are updated (modernized) more often.
- Nbhd 2(Evants) This neighborhood is the part of Hereford that is north of East Park Avenue from North 25 Mile Avenue to Avenue –K- and north of Forest Avenue from Ave. K to Whittier Street with the exception of Bluebonnet additions and North Dale Addition (this area is north of Fifteenth Street and west of Avenue –F-). In addition to the above South Douglas, South Centre and Thunderbird Streets will be a part of Nbhd 2 as they consist primarily of FHA style houses.
  - This area is more diverse than neighborhood 1, while there are many larger, quality homes these are older than nbhd 1 and they do not have as many amenities for example many only have a one car garage, these homes are not updated as often. Most of the "FHA" homes are located here. There are many inferior smaller houses without garages and only one garage, some of these are never updated. A large number of these homes are rental property.

#### **MARKET AREAS - Continued**

- Ratio studies will be broken down into 1) Good Quality Residences, 2) FHA type Residences 3) Frame Homes and 4) Low/Old or poor quality residences. The last two categories sales analysis will be helpful to use when appraising Nbhds 3 and 4.
- Nbhd 3(OT short for Original Town) This area is residential part of Hereford Original Town and Whitehead Addition. The boundary is south of E. Park Ave. and east of S. 25 Mile Avenue, north of Country Club Drive and west of S. Ave. –K- (one square mile consisting of Block K-3 Section 60), except for Ridgecrest and Coneway Additions.
  - This neighborhood consists of the oldest homes in Hereford, most of these homes are 80, 90 and even 100 years old. Many of the better quality houses have been maintained and updated, some have not been updated and are in poor quality and may be rental properties.
    - Ratio studies will need to primarily differentiate between the updated residences and the ones in need of remodeling or are at the end of their useful lives.
    - Because of the age of these houses, depreciation will need to be carefully considered.
- Nbhd 4 (Womble) Three areas of town are included in this neighborhood. A) The residential part of an area of town that is east of North Avenue –K-, south of Forest Avenue. B) Rickets Addition, this is south of Austin Road and Country Club Drive but north of Lewis Street and between South Lane and South Avenue –K-. C) This is Womble Addition; roughly it consists of everything west of South 25 Mile Avenue, south of West Park Avenue and North of Hwy 60 (1<sup>st</sup> Street and Holly Sugar Road. The western boundary is South Kingwood with the exception of South Douglas, South Centre and Thunderbird Street.
  - Consists of the poorest quality and smallest homes in Hereford. A Few have been updated; however the overall construction quality remains average to poor.
     Sometimes sales information may be slight and we will then need to use the sales data from Nbhd 2's Frame and Old/Poor categories.
- Nbhd 6 (San Jose Community) This area consists of Finlan Subdivison and Hereford Housing Addition. It is outside of the city and is located about ½ mile south of the intersection of Hwy 60 and Hwy 385. This area is unique in that it is made up of World War II prisoner of war barracks. These were moved in after the war from the prisoner of war camp several miles south of Hereford. The quality is very poor. Market value is very hard to calculate. There is almost no sales as these homes are usually kept in the family.
  - It is not possible to do ratio studies for this neighborhood. To appraise this area we
    have to use the Old/Poor class of the market data from Nbhds 2 and 4. If at all possible
    (and that is a big IF) try to get a couple of sales in Nbhd 6 to come up with a negative
    adjustment factor to apply to the Old/Poor class and then appraise the property.

## WORK PLAN SCHEDULE

Attached is the schedule for our appraisal work for 2017 and 2018.

# TIME LINE/WORK PLAN FOR 2017

#### October 2016

- Ratio Studies a) Market value of ag-land, b) major residential nbhds, c) commercial properties. (Appraisers will analyze ratio studies and determine the areas, categories or nbhds that will need to be appraised.) Preliminary results show that the Rural needs to be reappraised / inspected, and the commercial and In Town residential areas will be a schedule adjustment.
- Start Rural Reappraisal Maps (See Appraiser's Meeting)
- Comptroller's MAP submission.
- Comptroller's Property Value Study.
- Quarterly CAD Board of Director's meeting.

#### November 2016

- > Depreciation schedule for personal property. Review other schedules.
- Review Retirement I.P.S.
- Work Rural Maps

#### December 2016

- Send Business Personal Property Renditions.
- Get building permits from City Building & Zoning department.
- Rework Commercial Schedule, update classification on commercial properties.
- Annual Report to the Public.

#### January 2017

- Send homestead forms (include homestead removal letter).
- Publicize the legal requirements for filing rendition statements and the availability of the forms, including exemptions and ag-value
- Send Homestead forms (include homestead removal letter).
- Send Ag value forms.
- January Statements.
- PTD Feb 1 Sales Submission
- Give public notice of 2017 capitalization rate used to appraise property with low and moderate income housing exemption (Sec. 11.1825).
- CAD Board of Director's meeting.
  - $\Lambda$  Annual review of Investment Policy.
  - $\Lambda$  Approval of the Ag Advisory Board members by the CAD Board of Directors.
  - Λ Annual review of Chief Appraiser by Board
- Mail out Ag Survey for the 2015 crop year.
- Send Comptroller Chief Appraiser's eligibility.

#### February 2017

- Disburse special inventory taxes from escrow accounts to taxing units.
- Based on Ratio Studies, review and adjust Nbhds 1, 2, 4 and 6.
- Chg 17/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).
- Physical inspection of Mobile Homes.
- Physical inspection of Business Personal Property.
- Ag Advisory Meeting with Chief Appraiser.
- Continue rural reappraisal.

#### March 2017

- Vehicle schedule.
- Continue reappraisal work.
- The chief Appraiser notifies the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).

#### April 2017

- Finish Business Personal Property.
- Market value land schedule and Ag value schedule on agricultural land.
- CAD Board of Director's meeting.
- Finish reappraisal work.

#### May 2017

- Send Oldham CAD values on current year appraisal cards.
- May Tax Notices.
- Send out Appraisal Notices
- Chief appraiser must publish notice about taxpayer protest procedures in a local newspaper.
- Chief appraiser to prepare appraisal records and submit to ARB (Sec. 25.01, 24.22).

#### June 2017

- Hold Informal hearings.
- ARB Hearings.
- Chief appraiser submits preliminary 2018 budget to CAD board and taxing units.

#### July 2017

- > Chief Appraiser to certify appraisal roll to each taxing unit by July 25th.
- Effective Tax Rates.
- > CAD reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005).
- ARB (Appraisal Review Board) approves appraisal records by July 20<sup>th</sup>.
- CAD Board of Director's meeting.
  - Λ 2018 CAD budget public hearing and adoption
  - $\Lambda$  Board adopts Reappraisal Plan (on even years) [10 days before the meeting, send taxing entities copy of notice of hearing]
  - $\Lambda$  Audit presentation.

#### August 2017

- Create New Year layer in computer.
- Send PTD Sales Submission.
- Send EARS (Final Submission).
- Import / Export values for overlapping property.

#### September 2017

- Print and mail Tax Statements, print Levy Rolls
- Send Taxing Entity votes for CAD Board of Directors in 2018

# TIME LINE/WORK PLAN FOR 2018

#### October 2017

- Ratio Studies a) Market value of ag-land, b) major residential nbhds, c) commercial properties. (Appraisers will analyze ratio studies and determine the areas, categories or nbhds that will need to be appraised.) Preliminary results show that the Rural needs to be reappraised / inspected, and the commercial and In Town residential areas will be a schedule adjustment.
- Start Rural Reappraisal Maps (See Appraiser's Meeting)
- Comptroller's MAP submission.
- Comptroller's Property Value Study.
- Quarterly CAD Board of Director's meeting.

#### November 2017

- > Depreciation schedule for personal property. Review other schedules.
- Review Retirement I.P.S.
- Work Rural Maps

#### December 2017

- Send Business Personal Property Renditions.
- Get building permits from City Building & Zoning department.
- Rework Commercial Schedule, update classification on commercial properties.
- Annual Report to the Public.

#### January 2018

- Send homestead forms (include homestead removal letter).
- Publicize the legal requirements for filing rendition statements and the availability of the forms, including exemptions and ag-value
- Send Homestead forms (include homestead removal letter).
- Send Ag value forms.
- January Statements.
- PTD Feb 1 Sales Submission
- Give public notice of 2018 capitalization rate used to appraise property with low and moderate income housing exemption (Sec. 11.1825).
- CAD Board of Director's meeting.
  - $\Lambda$  Annual review of Investment Policy.
  - Approval of the Ag Advisory Board members by the CAD Board of Directors.
  - Λ Annual review of Chief Appraiser by Board
- Send Comptroller Chief Appraiser's eligibility.
- Mail out Ag Survey for the 2015 crop year.

#### February 2018

- Disburse special inventory taxes from escrow accounts to taxing units.
- Based on Ratio Studies, review and adjust Nbhds 1, 2, 4 and 6.
- Chg 18/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).
- Physical inspection of Mobile Homes.
- Physical inspection of Business Personal Property.
- Ag Advisory Meeting with Chief Appraiser.

Continue rural reappraisal.

#### March 2018

- Vehicle schedule.
- Continue reappraisal work.
- The chief Appraiser notifies the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).

#### April 2018

- Finish Business Personal Property.
- Market value land schedule and Ag value schedule on agricultural land.
- CAD Board of Director's meeting.
- Finish reappraisal work.

#### May 2018

- Send Oldham CAD values on current year appraisal cards.
- May Tax Notices.
- Send out Appraisal Notices
- Chief appraiser must publish notice about taxpayer protest procedures in a local newspaper.
- Chief appraiser to prepare appraisal records and submit to ARB (Sec. 25.01, 24.22).

#### June 2018

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#### **Personal Property Procedures**

For

# Morgan Ad Valorem Services, Inc. (MAVSI) Covering property types L & J

#### Contents:

Properties covered by this procedures document
Discovery of new properties
Schedules
Reappraisal Plan
Identifying upgrades, changes, or improvements to existing properties
First year procedures
Uniformity

#### Properties covered by this procedures document:

- 1. Category L properties. Described Personal Properties.
  - a. L1 Commercial Personal Property
  - b. L2 Industrial Personal Property
- 2. Category J Properties. Described as
  - a. 11 Water distribution systems
  - b. J2 Gas Distribution Systems
  - c. J3 Electric Companies (Including Co-op's)
  - d. J4 Telephone Companies (Including Co-ops)
  - e. J5 Railroad personal property (non rolling Stock)
  - f. J6 Pipeline Companies
  - g. J7 Cable Television companies
  - h. J8 Other Types of Personal Property (Includes Compressors & communication towers not otherwise defined as J4)

#### Schedules:

Schedules are developed each year by MAVSI using industry standard publications and data. MAVSI subscribes to various publications providing various variable data allowing for the development of indexes, depreciation, and original cost schedules to be used in the appraisal of personal property. This data along with the expertise and experience of our appraisers are then used to develop the various schedules. Copies of schedules used are given to the various

appraisal districts for which MAVSI appraises the defined property types for, and can be obtained by taxpayers upon request.

#### Reappraisal Plan:

Unless otherwise defined or required by the Appraisal District, reappraisal of the property types defined herein and contracted to be appraised by MAVSI is done every year. Each year stands on its own as a new reappraisal cycle.

#### Identifying upgrades, changes, or improvements to existing properties:

Each year MAVSI attempts to identify any upgrades, changes, or improvements to the herein defined property types. There are various ways of attempting to identify these changes, and MAVSI attempts to use as many of the methods on each property as possible depending on the property type, location, accessibility, etc... The various methods we attempt to use are:

- Performing a physical site visit to the property on a yearly basis when possible and feasible. This can include an actual tour of the property or just a physical stop at the facility to visually inspect the property.
  - Take pictures each year of the subject property when possible and compare each year.
  - Note any CWIP (Construction Work in Progress) visually identified during visits.
  - c. Speak with Appraisal District personnel to determine if any of their staff has noted any construction or improvements from one year to the next. Also verify if any building permits or other construction type permits have been filed.
  - d. Make sketches of property when feasible.
- 2. Contacting the owner verbally and discussing the property each year.
- 3. Compare rendition information from one year to the next.
- 4. When available, use aerial photographs of properties for comparison.

#### First Year Procedures:

When a property is placed on the roll for the first time, MAVSI attempts to perform all the following steps to properly place the property on the Appraisal roll.

- 1. Identify the property as new.
- 2. Identify the situs of the property.
- 3. Identify the ownership of the property.
- 4. Identify the type of the property.

- 5. Appraise the property.6. Place the property on the Appraisal Roll.

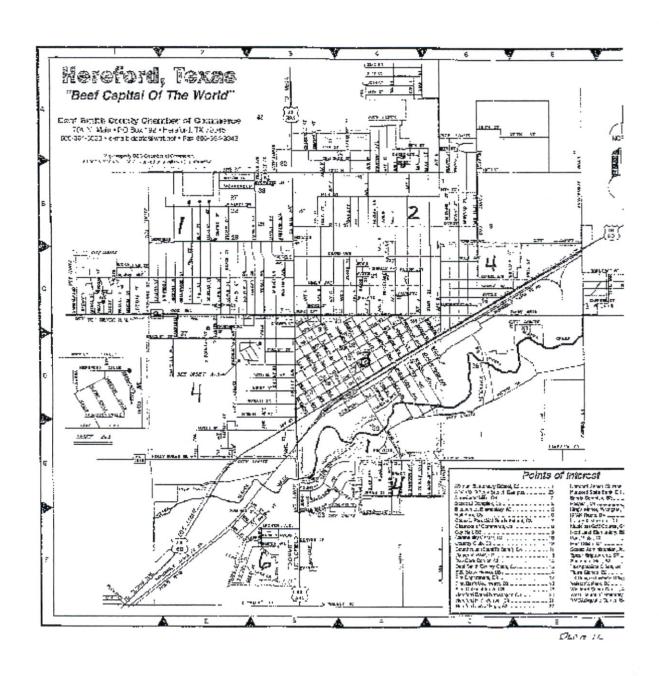
#### Uniformity:

MAVSI being a smaller company, is able to more closely work together as a staff to verify that we are looking at the various properties in a uniform manner.

List of special heavy industry and manufacturing plants included in personal property to be appraised by MA VSI.

- (1) ADM GRAIN (formerly ADM FARMLAND)
- (2) ADM CORN PROCESSING
- (3) ADM GROWMARK (DBA ADM CORNSWEETNERS)
- (4) ATMOS ENERGY WES-TEX DIVISION (formerly Oneoke)
- (5) AZTECA MILLING LP
- (6) BNSF RAILWAY
- (7-11) CAVINESS- 5 ENTITES (JOINT VENTURE/BEEF PACKER/DEVELOPMENT CORP/PACKING/PALO DURO MEAT)
- (12) DEAF SMITH ELECTRIC COOP
- (13) FARMERS ELECTRIC COOP
- (14) NATURAL GAS PIPELINE CO OF AMERICA
- (15) AGRITEXAS LP
- (16) PAISANO PRONTO
- (17) RICHARDSON MILLING
- (18) F!BERLIGHT
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- (20) SW BELL TELE LP (INCL)
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- (22) TRANSWESTERN PIPELINE CO
- (23) NUS TAR LOGISTICS
- (24) VALOR TELECOM
- (25) WT SERVICES INC
- (26) WEST TEXAS GAS INC
- (27) WEST TEXAS RURAL TELE COOP INC
- (28) HEREFORD RENEWABLE
- (29) WHITE ENERGY
- (30) RICHARDSON INTL
- (31) SHARYLAND
- (32) TX HEREFORD WIND \*
- (33) CHERMACK
- (34) MARIAH

(Note: Regular Industrial Accounts are at \$500, wind farm accounts are at \$750)



#### APPENDIX: Communication tools

OBJECTIVE: Communication is necessary to any organization's success. The following paragraphs will outline the basic forms of communication and equipment approved and available for use by the Deaf Smith County Appraisal District appraisers and staff.

- Types of Communication
- External communication reaches out to the taxpayers and their agents, governmental entities and to provide customer service. This type of communication includes informational documents, letters, telephone calls, Web sites and anything else that makes the public aware of what the DSCAD does.

Image is extremely important in external communication! Our communication represents who we are; and should our professionalism.

•Internal communication is essential to preforming the work that we do. We must provide the direction for the staff including periodic Appraisers Meetings. These can be formal and informal discussions. Periodic meetings with the board of directors and advisory boards should be planned for regular intervals over each upcoming year.

Effective communication requires tools and planning. In this session, we will discuss those tools, as well as planning guidelines, to facilitate this key element of your business, communication. The following discussion will be grouped into:

#### Basic communication tools

<u>Mail</u> - Even with all the modern methods of communication, regular postal mail is still one of the most powerful tools for the CAD. It adds a personal touch; it's used for delivering secure documents, contracts, and legally required notices. A postage machine is maintained by the CAD.

<u>Landline Telephones</u> - Our line has the capability to take messages in case it is not answered personally. When leaving phone messages, clearly state your name and phone number at the beginning and the end of the message.

<u>Cell phones/Smart Phones</u> - The District has provided the appraisers with cell phones. Be polite in cell phone use! Good business courtesy includes avoiding being interrupted by telephone calls when in a meeting or talking to customers.

The CAD is moving away from cell phone to smartphones, these are capable of text messaging
and include a camera and video recorder. Outside the office a smartphone can become a
valuable tool for e-mail, web browsing and the ability to review and edit documents. In addition
they have global positioning system (GPS) capability and many other available applications.

<u>Video and Web Conferencing</u> - Video conferencing transmits and receives images and voice in real-time. Web conferencing adds another dimension - it allows you to share documents and applications. These can be valuable training tools. We use www.WebEx.com conferencing solution from Cisco Systems, Inc.

<u>Social networking sites</u> - Facebook has been used as a tool to gather information for the appraisers. No official presence is being utilized at this time. A note of caution on Internet social networking: once you put something out there it's hard to take it back, so you have to be careful.

Online chat tools – These are not utilized by the CAD.

<u>Fax Machines</u> - The district provides a stand-alone fax machine, using a dedicated phone line. Use a cover page that is appropriate for the district. Remember, this is an external communication that reflects our business and image.

<u>Computers</u> - A computer is a key tool in our business. Computers are used for word processing, e-mail, accounting, and spreadsheet work.

- Desktops This is the most common type of computer: one that is set up to operate in your office. The computer system include: A flat-panel monitor, internet connectivity, a CD/DVD drive and USB ports.
- A printer. Laser printers are provided including one all-in-one printer.
- Some type of backup storage should also be considered, such as a USB Flash Drive, External Hard Drive or a writable CD or DVD.
- An antivirus program is essential and should never be turned off unless you receive permission.
- Laptops may be utilized as needed.
- Notebooks may be utilized as needed. K
- Keep all documentation, software, and accessories that come with your device.

<u>Auxiliary Products</u> - A number products can be used in conjunction with your computer to enhance the functionality and productivity.

- Digital Camera a picture taken by this type of camera can be directly loaded onto your computer for a variety of uses. This has proved a very valuable tool for the CAD.
- Scanner when you have a printed copy of something that you would like to include as part of a
  digital document, you can create a digital image by scanning the printed copy with this type of
  equipment.
- Wireless Transmission this feature allows you to communicate with other devices equipped with the same feature. The advantage is that equipment is available without all the cords. Ease of set up is appealing and has many productive implications

<u>Internet</u> - The Internet has become a very important communication and research tool. Search engine such as Google or Yahoo can provide information about property, companies and products. We can search for owner information.

#### Communication goals for Staff:

- 1. Gain the capability to do word processing, spreadsheets, and e-mail.
- 2. Gain the capability to use a smartphone.
- 3. Learn digital technology including use of pictures.
- 4. When leaving messages, clearly and slowly repeat your name and number.
- 5. Don't overlook the Internet and smartphones as important business tools.

# Deaf Smith County Appraisal District Reappraisal Plan, Tax Years 2017 and 2018

Approval by the Deaf Smith County Appraisal District Board of Directors

Chairman

Secretary

Chief Appraiser

Date 7-28-16

# Morgan Ad Valorem Services, Inc.

# CONTRACT FOR APPRAISAL SERVICES PERSONAL PROPERTY

Prepared for

# DEAF SMITH COUNTY APPRAISAL DISTRICT

FOR YEAR(S) 2017/2018

TEC # 2016-137374 Contract # PP-2017-2018001

#### CONTRACT FOR APPRAISAL SERVICES

#### PERSONAL PROPERTY

STATE OF TEXAS §

COUNTY OF DEAF SMITH §

THIS CONTRACT, made and entered into by and between DEAF SMITH COUNTY APPRAISAL DISTRICT of DEAF SMITH County, Texas, a political subdivision of the State of Texas, acting by and through its governing body, the Board of Directors (hereinafter referred to as "Appraisal District"), and Morgan Ad Valorem Services, Inc. a professional appraisal firm, P.O. Box 8938, Amarillo, Texas, (hereinafter referred to as "Appraisal Firm").

#### WITNESSETH

WHEREAS, the Texas Constitution specially provides that taxation shall be equal and uniform and that property shall be taxed according to its value to be determined as provided by law; and,

WHEREAS, the Texas Legislature enacted the PROPERTY TAX CODE as a result of the Constitutional Mandate of equality and uniformity; and,

WHEREAS, Title I, Chapter 6, Section 6.01 of the Code established an Appraisal District in each county in the State with responsibility for appraising all taxable property in the Appraisal District for ad valorem tax purposes for all taxing units in the district; and,

WHEREAS, Title I, Chapter 6, Section 6.03 of the Code provides for the election of a Board of Directors to serve as the governing body of the Appraisal District; and,

WHEREAS, Title I, Chapter 25, Section 25.01 (b) of the Code empowers the Board of Directors, to contract with a private appraisal firm to perform appraisal services for the district; and,

WHEREAS, the Appraisal District has determined that it would be wise and to the best interest of the Appraisal District to employ experts skilled in the matter of appraising and valuing certain hereinafter described property located within the boundaries of the Appraisal District and subject to ad valorem taxes in said district, and compile taxation data relating thereto for use of the Board of Directors and the Appraisal Review Board of said district; and,

WHEREAS, the Board of Directors has found and determined and does hereby find and determine that the Appraisal Firm has special skill and experience so as to enable the Appraisal Firm to compile such taxation data, and that the Appraisal Firm should be retained by this Appraisal District to assist it and its staff to comply with the uniformity and equality provisions of the Texas Constitution and the statutory provisions of the Property Tax Code.

NOW, THEREFORE, THE PARTIES HERETO HAVE AGREED AND DO CONTRACT AS FOLLOWS:

- A. "Appraisal District" shall mean the Board of Directors of the DEAF SMITH COUNTY APPRAISAL DISTRICT.
- B. "Appraisal Firm" shall mean Morgan Ad Valorem Services, Inc., a professional appraisal firm, of P.O. Box 8938, Amarillo, Randall County, Texas.

C. Properties to be appraised by the Appraisal Firm under the terms of this contract shall mean properties classified as Industrial Personal Property and any other Personal Property as agreed to by both parties. (See Attachment "A" for list of specific properties.)

The Appraisal Firm agrees as follows:

That it is well and fully advised as to the meaning and application of the ad valorem tax laws of the State of Texas and that its appraisals will comply with such statutes and laws.

That it will appraise for the tax year(s) 2017/2018 all of the above-listed and described properties located in the Appraisal District, for ad valorem tax purposes, and in the process of so doing, will gather and compile as of January 1st of said years all information and data reasonably needed and reasonably available pertaining to the value of such properties, and furnish said data and information to the Appraisal District for the purpose of equalizing valuations of such properties with other properties in the district for each year covered by this contract.

That it will make available to the Appraisal District in the form and manner required by the Property Tax Code copies of the appraisals of the properties covered by this contract, together with supporting data of such appraisals.

That it will meet with taxpayers who respond to the Notices of Appraised Value and review with them the appraisals of the property, and will meet with the Appraisal Review Board when necessary and desirable to present testimony and evidence as to the value of any property being protested, and will generally assist the Appraisal District in the equalization of values of property subject to this contract as the Appraisal District may see fit until final action is taken fixing and equalizing the values for taxation for the year(s) 2017/2018.

That it will furnish and pay for all supplies needed for the proper execution of this contract.

That it will prepare and furnish to the Chief Appraiser by May 15 appraisal records listing all property that is taxable in the Appraisal District as provided for in Section 25.01.

That it will prepare and make available to the Chief Appraiser copies of the appraisals, together with supporting data.

That it will prepare and furnish to the Chief Appraiser by July 25 appraisal rolls for each tax assessor as provided for in Section 26.01.

That it will follow all IAAO and USPAP testing standards and procedures as applicable to the properties appraised herein.

#### TERMINATION

In the event of termination or suspension, APPRAISAL FIRM shall be entitled to receive payment in full (at the amounts and rates set forth herein, or if not specifically set forth in this Agreement, at APPRAISAL FIRM's standard or published rates) for all services, software, licenses and/or bonding delivered by APPRAISAL FIRM up to the effective date of the termination or suspension, as the case may be, plus such other charges as may be agreed upon by the parties. Also, Appraisal Firm shall be entitled to a termination fee equal to 50% of the remaining contract charges from the date of the early termination by the client to the original contracted date of termination.

#### The Appraisal District agrees as follows:

That it will employ the Appraisal Firm to perform the services as outlined hereinabove for the tax year(s) 2017/2018 and in consideration for the performance of these services the Appraisal District agrees and obligates itself to pay the Appraisal Firm out of the funds allocated to it by the taxing units in the district, as provided in the Property Tax Code, a sum of money equal to (\$18,000.00) EIGHTEEN THOUSAND DOLLARS for each of the year(s) 2017/2018 which payments shall be made as follows:

2017/2018 (per year)

Amount	Month Due
\$4,500.00	January
	February
	March
\$4,500.00	April
	May
	June
\$4,500.00	July
	August
	September
\$4,500.00	October
	November
	December

This contract covers property that is within the appraisal district at the time of the signing of this contract. If any new or additional property is added to this contract, the fee may be adjusted to the satisfaction of both parties. (See Attachment "A").

That it will at any time same may become necessary, pass and enter of record such orders as may be proper and necessary to legalize and facilitate the payment of all sums due the Appraisal Firm.

All parties to this agreement distinctly understand and agree as follows:

That each will lend every assistance to the other in the effective performance of this contract.

That payments made hereunder by Appraisal District to Appraisal Firm are in no way contingent upon the amount of or increase in the appraised, assessed, or taxable value of property appraised by the Appraisal Firm.

That any language contained herein which might be construed to the contrary notwithstanding that if any word, phrase, sentence, paragraph or provision of this contract shall be for any reason declared or adjudicated to be invalid such decision or adjudication shall not affect the validity of the remaining portions hereof.

That the execution of this contract is authorized by proper resolution duly adopted by the Board of Directors of the Appraisal District and duly approved by its Chief Appraiser.

That there exists a possibility the Texas Legislature will enact changes in the Property Tax Code. Should that occur the parties will re-examine this contract and re-negotiate same, if necessary. Further, should there be a judicial interpretation of the Property Tax Code which affects the legality or validity of any portion of this contract, the parties will re-examine this contract and re-negotiate same, if necessary.

And for the true and faithful performance of all and every one of the agreements and covenants stated, the said parties hereto bind themselves, their successors and legal representatives, each to the other; provided, however, nothing herein is intended to impose liability for payment of the appraisal fees upon the District Directors and Chief Appraiser in their individual capacities, and Appraisal Firm does hereby release, indemnify and hold harmless said District Directors in their individual capacities from and for payment of said appraisal fees.

IN WITNESS WHEREOF, the par day of July 2016	ties to this agreement have hereunto set their hands this
CHAIRMAN, BOARD OF DIRECTORS S	DEAF SMITH COUNTY APPRAISAL DISTRICT  C. L. D. C. L. C
DIRECTOR	DIRECTOR
DIRECTOR	Dest Bible DIRECTOR
DIRECTOR	DIRECTOR
DIRECTOR	DIRECTOR
APPROVED BY:  CHIEF APPRAYSER  Morgan Ad Valo	Apple Services, Inc.

#### ATTACHMENT 'A'

List of special heavy industry and manufacturing plants included in personal property to be appraised by MAVSI.

- (1) ADM GRAIN (formerly ADM FARMLAND)
- (2) ADM CORN PROCESSING
- (3) ADM GROWMARK (DBA ADM CORNSWEETNERS)
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- (12) DEAF SMITH ELECTRIC COOP
- (13) FARMERS ELECTRIC COOP
- (14) NATURAL GAS PIPELINE CO OF AMERICA
- (15)AGRITEXAS LP
- (16) PAISANO PRONTO
- (17) RICHARDSON'MILLING
- (18) FIBERLIGHT
- (19) SOUTHWESTERN PUBLIC SERVICE CO
- (20) SW BELL TELE LP (INCL)
- (21) TEJAS INDUSTRIES INC (finally Herford Bi Products)
- (22) TRANSWESTERN PIPELINE CO
- (23) NUSTAR LOGISTICS
- (24) VALOR TELECOM
- (25) WT SERVICES INC
- (26) WEST TEXAS GAS INC
- (27) WEST TEXAS RURAL TELE COOP INC
- (28) HEREFORD RENEWABLE
- (29) WHITE ENERGY
- (30) PANHANDLE MILLING
- (31) SHARYLAND
- (32) TX HEREFORD WIND
- (33)Astra Wind LLC (Transnussion lines only)
- (34) MARIAH ENERGY (Transmission Lines only)
- (35) PATTERN RENEWABLES (Broadview Energy) Wind farm

(Note, not included as of 11-16-16 contract : Chermac energy to be added in 2018 possibly, and Canadian Breaks may be added for 2017.

Agent for Canadian breaks does not think there will be anything on site as of 1-1-17 in Deaf Smith County.)

(Note Wind farms added to contract at \$750 per wind farm)

#### Morgan Ad Valorem Services, Inc. TERMS & CONDITIONS

INSURANCE & INDEMNIFICATION:

Except as provided below, the Company agrees to defend and save harmless the Client, its officers, agents and employees against all claims, demands, payments, suits, actions, recovery, and judgments of every kind and description arising out of the performance of this Agreement, for personal injury or property damage brought or recovered against it by reason of any negligent action or omission of the Company, its agents, or employees and with respect to the degree to which the Client is free from negligence on the part of itself, its employees and agents.

The Client agrees to defend and indemnify and save harmless the Company, its officers, agents and employees against all claims, demands, payments, suits, actions, recovery and judgments of every kind and description arising out of any valuation disputes, or challenges to the methodology employed under this Agreement brought or recovered against it, whether based in contract, negligence or otherwise.

Neither party shall be liable to the other for consequential, indirect or incidental damages, including, but not limited to, loss of tax revenue or claims related to valuation of property, whether based in contract, negligence, errors or omissions on either parties part, or strict liability or otherwise.

In any event, the Company's liability for damages (except for damage to real or personal property or personal injury as provided above) under any theory of liability or form of action including negligence shall not exceed the total amount paid by the Client to the Company under this Agreement for the year in which the damages occurred...

The Company shall carry Public Liability Insurance, Automobile Liability insurance and Worker's Compensation Insurance. The Workers' Compensation Insurance shall provide coverage under the Compensation Act of Texas.

FORCE MAJEURE:

Neither party shall be liable to the other for any loss, damage, failure, delay or breach in rendering any services or performing any obligations hereunder to the extent that such failure, delay or breach results from any cause or event beyond the control of the party being released hereby ("Force Majeure"), including but not limited to acts of God, acts or omissions of civil or military authorities.

If either party is prevented or delayed in the performance of its obligations hereunder by Force Majeure, that party shall immediately notify the other party in writing of the reason for the delay or failure to perform, describing in as much detail as possible the event of Force Majeure causing the delay or failure and discussing the likely duration of the Force Majeure and any known prospects for overcoming or ameliorating it. Both parties agree to take any commercially reasonable measures to overcome or ameliorate the Force Majeure and its adverse effects on this Agreement, and to resume performance as completely as is reasonably possible once the Force Majeure is overcome or ameliorated.

ARBITRATION:

Except as set forth in this Article, any controversy or claim arising out of or relating to this Agreement shall be settled in binding arbitration before a single arbitrator in a location of the Client's choosing in accordance with the rules of the American Arbitration Association, and judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction over the parties and the subject matter hereof.

NON-SOLICITATION

During the Period of Agreement and for a period of six months following the project completion date, the Jurisdiction will not solicit for employment or hire any Company employee without the express written consent of the Company.

ADDITIONAL COMPENSATION:

Additional compensation that may be due the Company as the result of services requested by the Client that are beyond the scope of this Agreement will be invoiced in the month subsequent to the month in which the services were provided.

COMPANY RIGHT TO STOP WORK FOR NON-PAYMENT:

Payment of billings is due within thirty (30) days after the date of each billing. Failure of the Client to make payment when due shall entitle the Company, in addition to its other rights and remedies, to suspend, temporarily, further performance of this Agreement without liability.

CERTIFICATE OF INTERESTED PART		FORM 1295		
				1 of 1
Complete Nos. 1 - 4 and 6 if there are interested parties. Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.		CEF	OFFICE USE ONLY CERTIFICATION OF FILING	
of business.		Certificate Number: 2016-137374		
Amarillo, TX United States		Date Filed: 11/16/2016		
being filed.  Deaf Smith Central Appraisal District	Date	Date Acknowledged:		
Provide the identification number used by the governmental entit description of the services, goods, or other property to be provid PP-2017-2018001 Appraisal Services	ty or state agency to track or identified under the contract.	y the co	ontract, and prov	vide a
			Nature o	finterest
Name of Interested Party	City, State, Country (place of busing	ness)		oplicable)
			Controlling	Intermediary
organ, James	Amarillo, TX United States		×	H
Check only if there is NO Interested Party.		_		
AFFIDAVIT I swear, or	affirm, under penalty of perjury, that th	ne abov	e disclosure is tru	ee and correct.
	Signature of authorized agent of co	ontractin	ng business entity	,
AFFIX NOTARY STAMP / SEAL ABOVE	/ au = 0		laters and	
Sworn to and subscribed before me, by the said	this the		day of	
Signature of officer administering oath Printed name of	officer administering oath	Title o	f officer administe	ering oath
	Complete Nos. 1 - 4 and 6 if there are interested parties. Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.  Name of business entity filling form, and the city, state and count of business.  Name of business entity filling form, and the city, state and count of business.  Name of governmental services, Inc Amarillo, TX United States  Name of governmental entity or state agency that is a party to the being filled.  Deaf Smith Central Appraisal District  Provide the identification number used by the governmental entit description of the services, goods, or other property to be provid PP-2017-2018001  Appraisal Services  Name of Interested Party  Organ, James  Check only if there is NO Interested Party.  AFFIDAVIT  I swear, or  AFFIDAVIT  AFFIX NOTARY STAMP / SEAL ABOVE  Sworn to and subscribed before me, by the said  20, to certify which, witness my hand and seal of office.	Complete Nos. 1 - 4 and 6 if there are interested parties. Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.  Name of business entity filing form, and the city, state and country of the business entity's place of business.  Name of povernmental entity or state agency that is a party to the contract for which the form is being filled.  Deal Smith Central Appraisal District  Provide the identification number used by the governmental entity or state agency to track or identification number used by the governmental entity or state agency to track or identification of the services, goods, or other property to be provided under the contract.  Provide the identification number used by the governmental entity or state agency to track or identification for the services, goods, or other property to be provided under the contract.  Provide the identification number used by the governmental entity or state agency to track or identification.  Appraisal Services  Name of Interested Party  City, State, Country (place of busin organ, James  Amarillo, TX United States  Check only if there is NO Interested Party  I swear, or affirm, under penalty of perjury, that the Signature of authorized agent of contract or authorized agent of contract organ, to certify which, witness my hand and seal of office.	Complete Nos. 1 - 4 and 6 if there are interested parties. Complete Nos. 1 - 2, 3, 5, and 6 if there are no interested parties.  Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.  Name of Dustiness entity filling form, and the city, state and country of the business entity's place of business.  Morgan Ad Valorem Services, Inc Amarillo, TX United States  Name of governmental entity or state agency that is a party to the contract for which the form is being filed.  Deaf Smith Central Appraisal District  Provide the identification number used by the governmental entity or state agency to track or identify the contescription of the services, goods, or other property to be provided under the contract.  PP-2017-2018001  Appraisal Services  Name of Interested Party  City, State, Country (place of business)  organ, James  Amarillo, TX United States  Check only if there is NO Interested Party.  I swear, or affirm, under penalty of perjury, that the above signature of authorized agent of contracting the contracting of the services of authorized agent of contracting the contracting of the services of authorized agent of contracting the contracting of the services of authorized agent of contracting the contracting of the services of authorized agent of contracting the contracting of the services of authorized agent of contracting the contracting of the services of authorized agent of contracting the contracting of the services of authorized agent of contracting the contracting of the services of authorized agent of contracting the contracting of the services of the	Complete Nos. 1 - 4 and 6 if there are interested parties. Complete Nos. 1, 2, 3, 5, and 6 if there are interested parties. Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties. Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.  Name of business entity filing form, and the city, state and country of the business entity's place of business. Morgan Ad Valorem Services, Inc Amarillo, TX United States  Date Filed: 11/16/2016  Date Acknowledged: Date Acknow

Mike Arismendez Chair

Thomas F. Butler Vice Chair



Helen Callier Rick Figueroa Catherine Rodewald Ravi Shah Deborah A. Yurco

Registered Professional Appraiser

# JAMES RENARD MORGAN

Registration Number: 69494

The person named above is registered by the Texas Department of Licensing and Regulation

Registration Expires: OCTOBER 31 2018

Buin E. Trans

Brian E. Francis Executive Director

Mike Arismendez Chair

Thomas F. Butler Vice Chair



Helen Callier Rick Figueroa Catherine Rodewald Ravi Shah Deborah A. Yurco

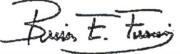
Registered Professional Appraiser

# MIKE G BRENNER

Registration Number: 69493

The person named above is registered by the Texas Department of Licensing and Regulation

Registration Expires: OCTOBER 31 2018



Brian E. Francis Executive Director lic430.df



#### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 11/07/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). PRODUCER Joyce Soukup, CIC, CISR, CLCS NCW Insurance (806)376-6301 FAX (A/C, No): (806)376-1449 PO BOX 506 jsoukup@neely.com INSURER(S) AFFORDING COVERAGE NAIC # Amarillo TX 79105 Capitol Specialty Insurance Corp INSURER A: INSURED INSURER B Morgan Ad Valorem Services, Inc. INSURER C 6015 W 45th INSURER D : Ste. B INSURER E Amarillo TX 79109 INSURER F E&O-2017 COVERAGES CERTIFICATE NUMBER: REVISION NUMBER: THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. INSD W/D POLICY EFF POLICY EXP (MM/DDYYYY) (MM/DDYYYYY) TYPE OF INSURANCE POLICY NUMBER COMMERCIAL GENERAL LIABILITY EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) CLAIMS-MADE OCCUR \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GEN'L AGGREGATE LIMIT APPLIES PER GENERAL AGGREGATE POLICY PRODUCTS - COMP/OP AGG \$ OTHER: \$ AUTOMOBILE LIABILITY OMBINED SINGLE LIMIT \$ ANY AUTO BODILY INJURY (Per person) OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED BODILY INJURY (Per accident) \$ AUTOS NON-OWNED AUTOS ONLY PROPERTY DAMAGE \$ 2 UMBRELLA LIAB OCCUR EACH OCCURRENCE EXCESS LIAB CLAIMS-MADE AGGREGATE DED RETENTION \$ \$ WORKERS COMPENSATION STATUTE AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE E.L. EACH ACCIDENT NIA OFFICER/MEMBER EXCLUDED? (Mandatory in NH) E.L. DISEASE - EA EMPLOYEE If yes, describe under DESCRIPTION OF OPERATIONS below E.L. DISEASE - POLICY LIMIT Error's & Omissions-Claims Made SGC00694-08 03/20/2017 03/20/2018 Each Erroneous Act 1,000,000 Aggregate 1,000,000 DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Retroactive Date: 3-20-2007 CERTIFICATE HOLDER CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. Insured ALITHORIZED REPRESENTATIVE

# We certify that, to the best of our 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.
- no (or the specified) present or prospective interest in the property that is the subject of this
  report, and I have no (or the specified) personal interest with respect to the parties involved.
- we have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- we have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- our engagement in this assignment was not contingent upon developing or reporting predetermined results.
- our 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 client, 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.
- our analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standard of Professional Appraisal Practice*.
- Morgan Ad Valorem did certain industrial properties which were approved by the chief appraiser.

Danny Jones C/A

Mark Powers

8-20-2018 Date

# DEAF SMITH COUNTY APPRAISAL DISTRICT

# ANNUAL REPORT

YEAR 2017
I.A.A.O. Standard on Public Relations
6.5.1

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# Deaf Smith County Appraisal District

# Appraisers Meeting -Plan for 2017 Appraisal Work

**Purpose of the meeting:** The appraisers will meet and outline goals/objectives and plan reasonable completions dates/periods for the upcoming appraisal year. Care will be taken to work in accordance with the District's Reappraisal Plan.

Meeting held 8/25/16 with Danny Jones and Mark Powers. The following objectives were deemed as priorities; starting and estimated completion dates were assigned. (Please note; objectives and completion dates are tentative and can be changed as deemed necessary by the Chief Appraiser.)

#### Rural Property –

- Rural Maps with column letter of D, E, F, G and H need to be reappraised (with the exception of F5,F6, G5 and G6 - these were reappraised for 2016); this consists of a visual inspection of land and improvements, including a check for irrigated acreage.
- o DATES Start November 1, 2016 estimated completion date April 30, 2017.

#### Residential Neighborhoods

- The residential schedule needs to be updated.
  - Each residential property will need to be checked to ensure the correct classification and depreciation.
- O Sales Ratio Studies will be run August 25, 2016
  - To see if residential neighborhoods need to be reappraised
  - to see if a neighborhoods adjustments to the residential schedule will be needed for individual neighborhoods.
- Dates Start March 1st 2017 estimated completion date March 31st 2017.

#### Commercial Schedule –

- The commercial schedules need to be updated to current RCN (as adjusted with local builder costs and sales).
  - Each commercial property will need to be checked to ensure the correct classification and depreciation.
- o Only if we have time.

#### Industrial Inspections –

- A visual inspection of industrial properties was believed necessary. Additional/removal of improvements will be checked as well as depreciation. Improvement and land values will be checked, building values may be updated using revised commercial schedule.
- Only if we have time.

#### Notes:

Since this District collects taxes little appraisal work can be completed in December and January. 2017 is not the Comptroller's M.A.P.s year so we anticipate getting caught up on our appraisal work. 2017 will be a Comptroller's Property Value Study.

#### CATEGORY 6

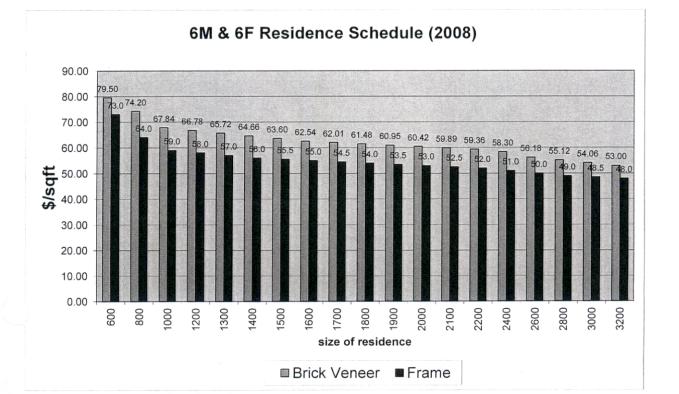
CAIL	GOR	0				
sqft	RCN previous	RCN previous	RCN previous	RCN previous	RCN previous	RCN previous
1	6M	6M-	6M+	6F	6F-	6F+
	Brick Veneer	Brick Veneer	Brick Veneer	Frame	Frame	Frame
600	75.0	71.0	79.0	73.0	69.0	77.0
800	70.0	63.0	74.0	64.0	58.0	68.0
1000	64.0	58.0	68.0	59.0	55.0	64.0
1200	63.0	57.0	67.0	58.0	53.0	62.0
1300	62.0	56.0	66.0	57.0	52.5	61.0
1400	61.0	55.0	65.0	56.0	52.0	60.0
1500	60.0	54.5	64.0	55.5	51.5	59.5
1600	59.0	54.0	63.0	55.0	51.0	59.0
1700	58.5	53.5	62.5	54.5	50.5	58.5
1800	58.0	53.0	62.0	54.0	50.0	58.0
1900	57.5	52.5	61.5	53.5	49.5	57.5
2000	57.0	52.0	61.0	53.0	49.0	57.0
2100	56.5	51.5	60.5	52.5	48.5	56.5
2200	56.0	51.0	60.0	52.0	48.0	56.0
2400	55.0	50.0	59.0	51.0	47.0	55.0
2600	53.0	49.0	58.0	50.0	46.0	54.0
2800	52.0	48.0	57.0	49.0	45.0	53.0
3000	51.0	47.0	56.0	48.5	44.0	52.0
3200	50.0	46.0	55.0	48.0	43.0	51.0
>3200	49.0	45.0	54.0	47.0	42.0	50.0

2017	2017	2017	2017	2017	2017	sqft	%diff brick frame
6M	6M+	6M-	6F	6F+	6F-		
Brick Veneer	Brick Veneer	Brick Veneer	Frame	Frame	Frame		
79.50	83.74	75.26	77.38	81.62	73.14	600	0.9107
74.20	78.44	66.78	67.84	72.08	61.48	800	0.9152
67.84	72.08	61.48	62.54	67.84	58.30	1,000	0.9191
66.78	71.02	60.42	61.48	65.72	56.18	1,200	0.9220
65.72	69.96	59.36	60.42	64.66	55.65	1,300	0.9232
64.66	68.90	58.30	59.36	63.60	55.12	1,400	0.9245
63.60	67.84	57.77	58.83	63.07	54.59	1,500	0.9256
62.54	66.78	57.24	58.30	62.54	54.06	1,600	0.9266
62.01	66.25	56.71	57.77	62.01	53.53	1,700	0.9277
61.48	65.72	56.18	57.24	61.48	53.00	1,800	0.9286
60.95	65.19	55.65	56.71	60.95	52.47	1,900	0.9296
60.42	64.66	55.12	56.18	60.42	51.94	2,000	0.9303
59.89	64.13	54.59	55.65	59.89	51.41	2,100	0.9311
59.36	63.60	54.06	55.12	59.36	50.88	2,200	0.9318
58.30	62.54	53.00	54.06	58.30	49.82	2,400	0.9332
56.18	61.48	51.94	53.00	57.24	48.76	2,600	0.9347
55.12	60.42	50.88	51.94	56.18	47.70	2,800	0.9359
54.06	59.36	49.82	51.41	55.12	46.64	3,000	0.937
53.00	58.30	48.76	50.88	54.06	45.58	3,200	0.9382
51.94	57.24	47.70	49.82	53.00	44.52	>3,200	0.9382

#### ADJUSTMENTS TO SCHEDULE Specific Feature Adjustments Feature Type Code \$amount How adjustment is made A/C UP RA/CA \$0.75 Add to base unit price. Flat roof UP% FL 97% Multiply base unit price Shake UP SS \$0.34 Add to base unit price. UP JK \$1.00 Add to base unit price. Tile Bathroom FI \$700 Add before depreciation. 1.5 \$1,250 2 2.5 \$1,950 3 \$2,500 3.5 \$3,200 >=4 \$1,250 \$1,250 Add before depreciation. Fireplace FI number

Ratio studies indicated that this schedule needs to be raised 6.7% for 2017.

6 % increase for 2017



FRAME	5F	5F+	5F-
SQFT			
0	58.5	63.0	54.0
750	48.5	53.0	47.0
950	42.5	43.0	41.0
1,150	36.5	40.0	37.0
1,350	35.5	37.0	32.0
1,550	34.5	36.0	30.0
1,750	33.5	35.0	29.0
2,050	32.5	34.0	28.0
2,550	27.5	30.0	26.0
2,850	26.5	29.0	25.5
3,050	26.0	28.0	25.0
3,550	25.5	27.0	24.0
3,850	25.0	26.5	23.0
*	24.0	26.0	22.0

BRICK VENEER	5M	5M+	5M-
SQFT			
0	60.0	65.0	55.0
750	50.0	55.0	48.0
950	44.0	45.0	42.0
1,150	38.0	42.0	38.0
1,350	37.0	39.0	33.0
1,550	36.0	38.0	31.0
1,750	35.0	37.0	30.0
2,050	34.0	36.0	29.0
2,550	29.0	32.0	27.0
2,850	28.0	31.0	26.5
3,050	27.5	30.0	26.0
3,550	27.0	29.0	25.0
3,850	26.0	28.0	24.0
	25.0	27.0	23.0

2017 Schedule (	1.00		
FRAME	5F	5F+	5F-
SQFT			
0	62.01	66.78	57.24
750	51.41	56.18	49.82
950	45.05	45.58	43.4
1,150	38.69	42.40	39.22
1,350	37.63	39.22	33.92
1,550	36.57	38.16	31.80
1,750		37.10	30.74
2,050		36.04	29.68
2,550	29.15	31.80	27.5
2,850	28.09	30.74	27.03
3,050	27.56	29.68	26.50
3,550	_	28.62	25.44
3,850	26.50	28.09	24.38
*	25.44	27.56	23.32
BRICK VENEER	5M	5M+	5M-
SQFT 0	63.60	68.90	58.30
T.		58.30	50.88
750	53.00	58.30 47.70	
750 950			44.52
750 950 1,150	53.00 46.64 40.28	47.70	44.52
750 950 1,150 1,350	53.00 46.64 40.28 39.22	47.70 44.52	44.52 40.28 34.98
750 950 1,150 1,350 1,550	53.00 46.64 40.28 39.22 38.16	47.70 44.52 41.34	44.52 40.28 34.98 32.80
750 950 1,150 1,350 1,550 1,750	53.00 46.64 40.28 39.22	47.70 44.52 41.34 40.28	50.88 44.52 40.28 34.98 32.86 31.80
750 950 1,150 1,350 1,550	53.00 46.64 40.28 39.22 38.16 37.10	47.70 44.52 41.34 40.28 39.22	44.52 40.28 34.98 32.80

2,850

3,050 3,550

3,850

30.74 29.68

29.15

28.62

27.56

26.50

32.86

31.80

30.74

29.68

28.62

ADJUSTMENTS TO SCHEDULE							
Specific Feature Adjustments							
Feature A/C Flat roof Shake Tile Bathroom	Type UP UP% UP UP FI	Code RA / CA FL SS JK 1.5 2 2.5 3 3.5	\$0.75 97% \$0.34 \$1.00 \$600 \$1,100 \$1,700 \$2,200	How adjustment is made Add to base unit price. Multiply base unit price. Add to base unit price. Add to base unit price. Add before depreciation.			
Fireplace	FI	>=4 number	\$1,100	Add before depreciation.			

Ratio studies indicated that this schedule needs to be raised 6.7% for 2017.

28.09

27.56

26.50

25.44

24.38

	0F		1F
SQFT		SQFT	
300	10.1	500	13.9
500	8.3	600	13.0
600	7.7	700	12.4
700	7.4	800	12.0
800	7.1	900	12.7
900	6.9	1,000	11.3
1,000	6.7	1,100	11.0
1,100	6.5	1,200	10.8
1,200	6.4	1,300	10.6
1,300	6.3	1,400	10.5
1,400	6.2	1,500	10.3
1,500	6.1	1,600	10.2
1,700	6.0	1,700	10.1
1,900	5.8	1,800	10.0
2,400	5.7	1,900	9.8
2,600	5.6	2,100	9.7
2,800	5.5	2,400	9.5
3,200	5.4	2,600	9.4
3,500	5.3	2,800	9.3
3,900	5.2	3,000	9.2
	5.1	3,200	9.1
		3,500	9.0
		3,950	8.7
			0.6

Leave this schedule as is for 2017.

Ratio Study did not indicate an adjustment

	2F	2F+	2M
SQFT			
300	23.3	25.6	28.2
600	17.8	19.6	21.6
700	17.0	18.7	20.6
800	16.3	17.9	19.7
900	15.8	17.4	19.1
1,000	15.4	16.9	18.6
1,100	15.0	16.5	18.2
1,200	14.8	16.3	17.9
1,300	14.5	16.0	17.6
1,400	14.3	15.7	17.3
1,500	14.1	15.5	17.1
1,600	13.9	15.3	16.8
1,700	13.8	15.2	16.7
1,800	13.6	15.0	16.5
2,000	13.4	14.7	16.2
2,200	13.2	14.5	16.0
2,400	13.0	14.3	15.7
2,600	12.9	14.2	15.6
2,800	12.7	14.0	15.4
3,000	12.6	13.9	15.3
3,400	12.3	13.5	14.9
3,800	12.0	13.2	14.5
*	11.9	13.1	14.4

#### ADJUSTMENTS TO SCHEDULE

#### Specific Feature Adjustments

Feature	Type	Code	\$amount	How adjustment is made
A/C	UP	RA/CA	\$0.75	Add to base unit price.
Flat roof	UP%	FL	97%	Multiply base unit price.
Bathroom	FI	1.5	\$400	Add before depreciation.
		2	\$700	
		2.5	\$1,100	
		3	\$1,400	
		3.5	\$1,800	
		>=4	\$700 ea	
Fireplace	FI	number	\$700 ea	Add before depreciation.

	3F	3F+	3M	3M+
SQFT				
300	32.7	35.97	33.40	36.74
450	27.9	30.69		30.80
550	25.5	28.05	26.09	28.70
650	24.3	26.73	24.77	27.25
750	23.3	25.63	23.77	26.15
850	22.5	24.75	22.94	25.23
950	21.8	23.98	22.30	24.53
1,050	21.3	23.43	21.76	23.94
1,150	20.9	22.99	21.30	23.43
1,250	20.5	22.55	20.90	22.99
1,350	20.1	22.11	20.58	22.64
1,450	19.8	21.78	20.27	22.30
1,550	19.6	21.56	20.02	22.02
1,650	19.4	21.34	19.78	21.76
1,750	19.2	21.12	19.58	21.54
1,850	19.0	20.90	19.37	21.31
1,950	18.8	20.68	19.22	21.14
2,050	18.7	20.57	19.06	20.97
2,150	18.5	20.35	18.92	20.81
2,250	18.4	20.24	18.78	20.66
2,450	18.2	20.02	18.58	20.44
2,650	18.0	19.80	18.38	20.22
3,050	17.6	19.36	17.97	19.77
3,450	17.2	18.92	17.58	19.34
3,950	16.7	18.37	17.07	18.78
*	16.5	18.15	17.05	18.75

	4F-	4F	4F+		4M-	4M	4W+
SQFT				SQFT			
0	44.1	47.2	50.8	0	45.5	48.4	52.5
750	36.6	39.1	42.7	750	37.9	40.4	44.4
950	32.0	34.3	34.7	950	33.4	35.5	36.3
1,150	26.9	28.8	32.3	1,150	28.8	30.7	33.9
1,350	26.8	28.6	29.8	1,350	28.1	29.9	31.5
1,550	26.0	27.8	29.0	1,550	27.3	29.1	30.7
1,750	25.2	27.0	28.2	1,750	26.6	28.2	29.9
2,050	24.5	26.2	27.6	2,050	25.8	27.4	29.1
2,450	20.8	22.3	24.3	2,450	22.1	23.5	26.0
2,650	20.2	21.6	23.6	2,650	21.5	22.8	25.3
3,050	19.6	21.0	22.6	3,050	20.9	22.2	24.2
3,450	19.3	20.7	21.9	3,450	20.6	21.9	23.5
3,950	18.7	20.0	21.2	3,950	19.6	20.9	22.5
*	18.1	19.3	21.0	*	19.0	20.2	21.8

	AD	JUSTME	ENTS TO	ADJUSTMENTS TO SCHEDULE
		Specific	Feature Ad	Specific Feature Adjustments
Feature	Type	Type Code	\$amount	\$amount How adjustment is made
A/C	ПР	RA / CA	\$0.75	\$0.75 Add to base unit price.
Flat roof	UP% FL	F	%46	97% Multiply base unit price.
Shake	UP	SS	\$0.34	\$0.34 Add to base unit price.
Bathroom	正	1.5	\$500	Add before depreciation.
		2	\$300	
		2.5	\$1,400	
		3	\$1,800	
		3.5	\$2,300	
		>=4	\$900	
Fireplace FI	正	number	006\$	\$900 Add before depreciation.

Leave this schedule as is for 2017.

Ratio Study did not indicate an adjustment

sqft	BRICK	%	FRAME	7M-	7F-	7M+	7F+
0		0.91	82.0	81.0	79.0	89.0	87.0
800	80.0	0.92	73.2	73.0	66.8	84.0	76.9
1000	74.0	0.92	68.0	68.0	62.5	78.0	71.7
1200	73.0	0.92	67.3	67.0	61.8	77.0	71.0
1300	72.0	0.92	66.5	66.0	60.9	76.0	70.2
1400	71.0	0.92	65.6	65.0	60.1	75.0	69.3
1500	70.0	0.93	64.8	64.5	59.7	74.0	68.5
1600	69.0	0.93	63.9	64.0	59.3	73.0	67.6
1700	68.5	0.93	63.5	63.5	58.9	72.5	67.3
1800	68.0	0.93	63.1	63.0	58.5	72.0	66.9
1900	67.5	0.93	62.7	62.5	58.1	71.5	66.5
2000	67.0	0.93	62.3	62.0	57.7	71.0	66.1
2100	66.5	0.93	61.9	61.5	57.3	70.5	65.6
2200	66.0	0.93	61.5	61.0	56.8	70.0	65.2
2400	65.0	0.93	60.7	60.0	56.0	69.0	64.4
2600	63.0	0.93	58.9	59.0	55.1	68.0	63.6
2800	62.0	0.94	58.0	58.0	54.3	67.0	62.7
3000	61.0	0.94	57.2	57.0	53.4	66.0	61.8
3200	60.0	0.94	56.3	56.0	52.5	65.0	61.0
>3200	59.0		55.0	55.0	51.0	64.0	60.0

Leave this schedule as is for 2017.

Ratio Study did not indicate an adjustment

# ADJUSTMENTS TO SCHEDULE

# Specific Feature Adjustments

Fireplace							Bath	Tile Bath	Shake Tile Bathro	Flat roof Shake Tile Bathrooi	A/C Flat Shak Tile Bath
lace						Bathroom FI		e	oof		Feature
⊐						Ξ	F	F	UP%	F	Type
number	>=4	3.5	S	2.5	2	1.5	늣	SS	F	RA / CA	Code
\$1,500	\$1,500	\$3,800	\$3,000	\$2,300	\$1,500	\$800	\$1.00	\$0.34	97%	\$0.75	\$amount
\$1,500 Add before depreciation.						Add before depreciation.	Add to base unit price.	Add to base unit price.	Multiply base unit price.	\$0.75 Add to base unit price.	How adjustment is made

# **CATEGORY 8**

sqft	8M	8 <b>M</b> -	8M+
0	95.0	91.0	97.0
800	90.0	83.0	94.0
1000	84.0	78.0	88.0
1200	83.0	77.0	87.0
1300	82.0	76.0	86.0
1400	81.0	75.0	85.0
1500	80.0	74.5	84.0
1600	79.0	74.0	83.0
1700	48.5	73.5	82.5
1800	78.0	73.0	82.0
1900	77.5	72.5	81.5
2000	77.0	72.0	81.0
2100	76.5	71.5	80.5
2200	76.0	71.0	80.0
2400	75.0	70.0	79.0
2600	73.0	69.0	78.0
2800	72.0	68.0	77.0
3000	71.0	67.0	76.0
3200	70.0	66.0	75.0
>3200	69.0	65.0	74.0

Leave this schedule as is for 2017.

Ratio Study did not indicate an adjustment

		ADJUSTM	ENTS TO S	CHEDULE
		Specific	Feature Adju	stments
Feature	Type	Code	\$amount	How adjustment is made
A/C	UP	RA / CA	\$0.75	Add to base unit price.
Flat roof	UP%	FL	97%	Multiply base unit price.
Shake	UP	SS	\$0.34	Add to base unit price.
Tile	UP	JK	\$1.00	Add to base unit price.
Bathroom	FI	1.5	\$700	Add before depreciation.
		2	\$1,250	
		2.5	\$1,950	
		3	\$2,500	
		3.5	\$3,200	
		>=4	\$5,000	
Fireplace	FI	number	\$1,250	Add before depreciation.

# **CATEGORY 9**

sqft	9 <b>M</b>	9 <b>M</b> -	9 <b>M</b> +
600	100.0	98.0	105.0
800	95.0	88.0	99.0
1000	89.0	83.0	93.0
1200	88.0	82.0	92.0
1300	87.0	81.0	91.0
1400	86.0	80.0	90.0
1500	85.0	79.5	89.0
1600	84.0	79.0	88.0
1700	83.5	78.5	87.5
1800	83.0	78.0	87.0
1900	82.5	77.5	86.5
2000	82.0	77.0	86.0
2100	81.5	76.5	85.5
2200	81.0	76.0	85.0
2400	80.0	75.0	84.0
2600	78.0	74.0	83.0
2800	77.0	73.0	82.0
3000	76.0	72.0	81.0
3200	75.0	71.0	80.0
>3200	74.0	70.0	79.0

Leave this schedule as is for 2017.

Ratio Study did not indicate an adjustment

		ADJUST	ME	NTS TO SC	HEDULE
		Speci	ific F	eature Adjust	ments
Feature	Туре	Code		\$amount	How adjustment is made
A/C	UP	RA/CA		\$0.75	Add to base unit price.
Flat roof	UP%	FL		97%	Multiply base unit price.
Shake	UP	SS		\$0.34	Add to base unit price.
Tile	UP	JK		\$1.00	Add to base unit price.
Bathroom	FI		1.5	\$700	Add before depreciation.
			2	\$1,250	
			2.5	\$1,950	
			3	\$2,500	
-			3.5	\$3,200	
			>=4	\$5,000	
Fireplace	FI	number		\$1,250	Add before depreciation.

# **EVANTS NBHD Sales Ratio Report for start of 2017**

Search by Neighborhood Code	2 (EVANTS)	3 (HFD/WHTD)	4A (MAB	RY/SPT)
Search by Sale Date	From:	01/01/2015	To:	08/25/2016

rat	io id # Pr	operty ID	Situs Location	MA SQFT	Sale Price	Sale Date	Market	Ratio	Dev	State	Class	Year	Land SQFT
	2	2208	422 AVE.H TX	1,008	\$30,000	1/14/2015	\$24,800		0.83	0.10 A2	MH14	1979	11,923
	48	28315	908 RUSSELL TX	980	\$38,000	10/16/2015	\$14,200		0.37	0.56 A2	MH14	1986	6,000
	56	2122	713 13TH	1,560	\$72,728	2/5/2016	\$71,600		0.98	0.06 A2	6F-		8,925
	72	1387	402 GRAND TX	840	\$17,000	4/13/2016	\$15,900		0.94	0.01 A2	MH12+	1978	10,000
	78	4796	309 JOWELL TX	612	\$5,000	4/28/2016	\$7,200		1.44	0.51 A2	MH12	1970	5,500
	80	27433	906 RUSSELL TX	644	\$13,000	4/29/2016	\$13,200	v.	1.02	0.09 A2	MH14-	1995	4,000
	6				\$175,728	TM	\$146,900	5	.58	1.32			

Wt Mean	0.84
Mean	0.93
COD	23.61

State Category		#of properties	
	A2	185	
	M3	129	
Total			314

2

### TIME LINE/WORK PLAN FOR 2017

#### October 2016

- Ratio Studies a) Market value of ag-land, b) major residential nbhds, c) commercial properties. (Appraisers will analyze ratio studies and determine the areas, categories or nbhds that will need to be appraised.)

  Preliminary results show that the Rural needs to be reappraised / inspected, and the commercial and In Town residential areas will be a schedule adjustment.
- > Start Rural Reappraisal Maps (See Appraiser's Meeting)
- Comptroller's MAP submission.
- Comptroller's Property Value Study.
- Quarterly CAD Board of Director's meeting.

#### November 2016

- > Depreciation schedule for personal property. Review other schedules.
- Review Retirement I.P.S.
- Work Rural Maps

#### December 2016

- Send Business Personal Property Renditions.
- Get building permits from City Building & Zoning department.
- Rework Commercial Schedule, update classification on commercial properties.
- Annual Report to the Public.

#### January 2017

- Send homestead forms (include homestead removal letter).
- Publicize the legal requirements for filing rendition statements and the availability of the forms, including exemptions and ag-value
- Send Homestead forms (include homestead removal letter).
- Send Ag value forms.
- January Statements.
- PTD Feb 1 Sales Submission
- Give public notice of 2017 capitalization rate used to appraise property with low and moderate income housing exemption (Sec. 11.1825).
- CAD Board of Director's meeting.
  - Λ Annual review of Investment Policy.
  - $\Lambda$  Approval of the Ag Advisory Board members by the CAD Board of Directors.
  - Λ Annual review of Chief Appraiser by Board
- Mail out Ag Survey for the 2015 crop year.
- Send Comptroller Chief Appraiser's eligibility.

#### February 2017

- Disburse special inventory taxes from escrow accounts to taxing units.
- Based on Ratio Studies, review and adjust Nbhds 1, 2, 4 and 6.
- Chg 17/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).
- Physical inspection of Mobile Homes.
- Physical inspection of Business Personal Property.
- Ag Advisory Meeting with Chief Appraiser.
- Continue rural reappraisal.

#### March 2017

- Vehicle schedule.
- Continue reappraisal work.

The chief Appraiser notifies the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).

#### April 2017

- Finish Business Personal Property.
- Market value land schedule and Ag value schedule on agricultural land.
- CAD Board of Director's meeting.
- Finish reappraisal work.

#### May 2017

- Send Oldham CAD values on current year appraisal cards.
- May Tax Notices.
- Send out Appraisal Notices
- Chief appraiser must publish notice about taxpayer protest procedures in a local newspaper.
- Chief appraiser to prepare appraisal records and submit to ARB (Sec. 25.01, 24.22).

#### June 2017

- Hold Informal hearings.
- ARB Hearings.
- Chief appraiser submits preliminary 2018 budget to CAD board and taxing units.

#### July 2017

- Chief Appraiser to certify appraisal roll to each taxing unit by July 25th.
- Effective Tax Rates.
- CAD reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005).
- ARB (Appraisal Review Board) approves appraisal records by July 20th.
- CAD Board of Director's meeting.
  - $\Lambda$  2018 CAD budget public hearing and adoption
  - $\Lambda$  Board adopts Reappraisal Plan (on even years) [10 days before the meeting, send taxing entities copy of notice of hearing]
  - $\Lambda$  Audit presentation.

#### August 2017

- Create New Year layer in computer.
- Send PTD Sales Submission.
- Send EARS (Final Submission).
- Import / Export values for overlapping property.

#### September 2017

- Print and mail Tax Statements, print Levy Rolls
- Send Taxing Entity votes for CAD Board of Directors in 2018

Deaf Smith County

#### 2017 CERTIFIED TOTALS

As of Certification

CAD - DEAF SMITH CAD

Property Count: 11,959

ARB Approved Totals

8/28/2017

10:48:59AM

Land		Value			
Homesite:		28,489,135	•		
Non Homesite:		92,558,756			
Ag Market:		731,789,004			
Timber Market:		0	Total Land	(+)	852,836,895
Improvement		Value			
Homesite:		296,112,567			
Non Homesite:		889,515,112	Total Improvements	(+)	1,185,627,679
Non Real	Count	Value			
Personal Property:	1,224	393,077,800			
Mineral Property:	1	500			
Autos:	0	0	Total Non Real	(+)	393,078,300
			Market Value	=	2,431,542,874
Ag	Non Exempt	Exempt			
Total Productivity Market:	731,618,904	170,100			
Ag Use:	107,708,539	26,500	Productivity Loss	(-)	623,910,365
Timber Use:	0	0	Appraised Value	=	1,807,632,509
Productivity Loss:	623,910,365	143,600			
			Homestead Cap	(-)	2,127,030
			Assessed Value	=	1,805,505,479
			Total Exemptions Amount (Breakdown on Next Page)	(-)	133,433,899
			Net Taxable	=	1,672,071,580

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100) 0.00 = 1,672,071,580 \* (0.000000 / 100)

Tax Increment Finance Value: Tax Increment Finance Levy:

0

0.00

Deaf Smith County

# 2017 CERTIFIED TOTALS

As of Certification

Property Count: 11,959

CAD - DEAF SMITH CAD ARB Approved Totals

8/28/2017

10:49:00AM

#### **Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	2	0	0	0
DV1	22	0	207,100	207,100
DV1S	1	0	5,000	5,000
DV2	10	0	102,000	102,000
DV3	12	0	106,000	106,000
DV3S	1	0	10,000	10,000
DV4	16	0	156,000	156,000
DV4S	2	0	12,000	12,000
DVHS	17	0	1,560,900	1,560,900
EX	2	0	126,200	126,200
EX-XG	10	0	1,417,000	1,417,000
EX-XI	6	0	2,487,200	2,487,200
EX-XL	1	0	1,100	1,100
EX-XN	10	0	1,340,700	1,340,700
EX-XU	1	0	177,400	177,400
EX-XV	208	0	124,384,300	124,384,300
EX-XV (Prorated)	1	0	24,299	24,299
EX366	13	0	2,400	2,400
FR	6	0	0	0
HS	3,209	0	0	0
LIH	2	0	1,314,300	1,314,300
PC	1	0	0	0
	Totals	0	133,433,899	133,433,899

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# 2017 CERTIFIED TOTALS

As of Certification

Property Count: 11,959	CA	D - DEAF SMITH CAD Grand Totals		8/28/2017	10:48:59AM
Land		Value			
Homesite:		28,489,135			
Non Homesite:		92,558,756			
Ag Market:		731,789,004			
Timber Market:		0	Total Land	(+)	852,836,895
Improvement		Value			
Homesite:		296,112,567			
Non Homesite:		889,515,112	Total Improvements	(+)	1,185,627,679
Non Real	Count	Value			
Personal Property:	1,224	393,077,800			
Mineral Property:	1	500			
Autos:	0	0	Total Non Real	(+)	393,078,300
			Market Value	=	2,431,542,874
Ag	Non Exempt	Exempt			
Total Productivity Market:	731,618,904	170,100			
Ag Use:	107,708,539	26,500	Productivity Loss	(-)	623,910,365
Timber Use:	0	0	Appraised Value	=	1,807,632,509
Productivity Loss:	623,910,365	143,600			
			Homestead Cap	(-)	2,127,030
			Assessed Value	=	1,805,505,479
			Total Exemptions Amount (Breakdown on Next Page)	(-)	133,433,899
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APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100) 0.00 = 1,672,071,580 \* (0.000000 / 100)

Tax Increment Finance Value: Tax Increment Finance Levy:

0 0.00 Deaf Smith County

# 2017 CERTIFIED TOTALS

As of Certification

Property Count: 11,959

CAD - DEAF SMITH CAD Grand Totals

8/28/2017

10:49:00AM

#### **Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	2	0	0	0
DV1	22 ^	0	207,100	207,100
DV1S	1	0	5,000	5,000
DV2	10	0	102,000	102,000
DV3	12	0	106,000	106,000
DV3S	1	0	10,000	10,000
DV4	16	0	156,000	156,000
DV4S	2	0	12,000	12,000
DVHS	17	0	1,560,900	1,560,900
EX	2	0	126,200	126,200
EX-XG	10	0	1,417,000	1,417,000
EX-XI	6	0	2,487,200	2,487,200
EX-XL	1	0	1,100	1,100
EX-XN	10	0	1,340,700	1,340,700
EX-XU	1	0	177,400	177,400
EX-XV	208	0	124,384,300	124,384,300
EX-XV (Prorated)	1	0	24,299	24,299
EX366	13	0	2,400	2,400
FR	6	0	0	0
HS	3,209	0	0	0
LIH	2	0	1,314,300	1,314,300
PC	1	0	0	0
	Totals	0	133,433,899	133,433,899

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# 2017 CERTIFIED TOTALS

As of Certification

Property Count: 11,959

CAD - DEAF SMITH CAD ARB Approved Totals

8/28/2017

10:49:00AM

#### State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
Α	SINGLE FAMILY RESIDENCE	4,999		\$776,300	\$341,540,301
В	MULTIFAMILY RESIDENCE	164		\$55,800	\$17,524,810
C1	VACANT LOTS AND LAND TRACTS	630		\$0	\$6,548,502
D1	QUALIFIED OPEN-SPACE LAND	3,469	933,191.7574	\$0	\$731,615,704
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	822		\$683,400	\$17,798,503
E	RURAL LAND, NON QUALIFIED OPEN SPA	1,195	6,058.3385	\$2,195,400	\$103,224,155
F1	COMMERCIAL REAL PROPERTY	728		\$3,251,000	\$124,564,800
F2	INDUSTRIAL AND MANUFACTURING REAL	194		\$24,203,700	\$559,328,300
G3	OTHER SUB-SURFACE INTERESTS IN LAN	1		\$0	\$500
J2	GAS DISTRIBUTION SYSTEM	14		\$0	\$4,158,000
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	39		\$0	\$64,901,000
J4	TELEPHONE COMPANY (INCLUDING CO-C	33		\$26,300	\$4,709,900
J5	RAILROAD	9		\$0	\$41,428,600
J6	PIPELAND COMPANY	15		\$0	\$5,374,600
J7	CABLE TELEVISION COMPANY	3		\$0	\$409,700
J8	OTHER TYPE OF UTILITY	6		\$0	\$1,176,500
L1	COMMERCIAL PERSONAL PROPERTY	1,054		\$0	\$133,706,000
L2	INDUSTRIAL AND MANUFACTURING PERS	58		\$0	\$134,418,700
M1	TANGIBLE OTHER PERSONAL, MOBILE HO	170		\$83,600	\$1,677,600
S	SPECIAL INVENTORY TAX	18		\$0	\$6,161,800
X	TOTALLY EXEMPT PROPERTY	254		\$257,400	\$131,274,899
		Totals	939,250.0959	\$31,532,900	\$2,431,542,874

Deaf Smith County

#### 2017 CERTIFIED TOTALS

As of Certification

Property Count: 11,959

CAD - DEAF SMITH CAD Grand Totals

8/28/2017

10:49:00AM

#### State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
Α	SINGLE FAMILY RESIDENCE	4,999		\$776,300	\$341,540,301
В	MULTIFAMILY RESIDENCE	164		\$55,800	\$17,524,810
C1	VACANT LOTS AND LAND TRACTS	630		\$0	\$6,548,502
D1	QUALIFIED OPEN-SPACE LAND	3,469	933,191.7574	\$0	\$731,615,704
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	822		\$683,400	\$17,798,503
E	RURAL LAND, NON QUALIFIED OPEN SPA	1,195	6,058.3385	\$2,195,400	\$103,224,155
F1	COMMERCIAL REAL PROPERTY	728		\$3,251,000	\$124,564,800
F2	INDUSTRIAL AND MANUFACTURING REAL	194		\$24,203,700	\$559,328,300
G3	OTHER SUB-SURFACE INTERESTS IN LAN	1		\$0	\$500
J2	GAS DISTRIBUTION SYSTEM	14		\$0	\$4,158,000
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	39		\$0	\$64,901,000
J4	TELEPHONE COMPANY (INCLUDING CO-C	33		\$26,300	\$4,709,900
J5	RAILROAD	9		\$0	\$41,428,600
J6	PIPELAND COMPANY	15		\$0	\$5,374,600
J7	CABLE TELEVISION COMPANY	3		\$0	\$409,700
J8	OTHER TYPE OF UTILITY	6		\$0	\$1,176,500
L1	COMMERCIAL PERSONAL PROPERTY	1,054		\$0	\$133,706,000
L2	INDUSTRIAL AND MANUFACTURING PERS	58		\$0	\$134,418,700
M1	TANGIBLE OTHER PERSONAL, MOBILE HO	170		\$83,600	\$1,677,600
S	SPECIAL INVENTORY TAX	18		\$0	\$6,161,800
X	TOTALLY EXEMPT PROPERTY	254		\$257,400	\$131,274,899
		Totals	939,250.0959	\$31,532,900	\$2,431,542,874

# 2017 CERTIFIED TOTALS

As of Certification

Property Count: 11,959

CAD - DEAF SMITH CAD ARB Approved Totals

8/28/2017

10:49:00AM

#### CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
Α	SINGLE FAMILY RESIDENCE	10		\$0	\$263,400
A1	SINGLE FAMILY RESIDENCE	4,670		\$654,200	\$335,104,801
A2	SINGLE FAMILY MOBILE ATTACHED TO RI	397		\$122,100	\$6,172,100
B1	APARTMENTS / MULTIFAMILY	164		\$55,800	\$17,524,810
C1	VACANT LOT	630		\$0	\$6,548,502
D	D	1		\$11,400	\$11,400
D1	AG LAND PASTURE	3,473	933,295.3034	\$0	\$731,649,533
D2	IMPROVEMENTS ON QUALIFIED LAND	822	3.6500	\$683,400	\$17,798,503
D3	AG LAND FARM	40		\$0	\$2,230,075
E	E	1		\$0	\$16,200
E1	FARM OR RANCH IMPROVEMENT	1,155		\$2,184,000	\$100,000,951
E2	E2	2		\$0	\$21,800
E3	E3	1		\$0	\$1,100
E4	Rural Land - Non Qualified Land	36		\$0	\$908,800
F1	COMMERCIAL REAL PROPERTY	728		\$3,251,000	\$124,564,800
F2	INDUSTRIAL REAL PROPERTY	194		\$24,203,700	\$559,328,300
G1	MINERALS	1		\$0	\$500
J2	GAS COMPANY	14		\$0	\$4,158,000
J3	ELECTRIC COMPANY	39		\$0	\$64,901,000
J4	TELEPHONE COMPANY	33		\$26,300	\$4,709,900
J5	RAILROAD	9		\$0	\$41,428,600
J6	PIPELINE COMPANY	15		\$0	\$5,374,600
J7	CABLE TELEVISION COMPANY	3		\$0	\$409,700
J8	OTHER UTILITY	6		\$0	\$1,176,500
L1	PERSONAL PROPERTY COMMERCIAL	1,054		\$0	\$133,706,000
L2	INDUSTRIAL PERSONAL PROPERTY	58		\$0	\$134,418,700
M3	MOBILE HOMES PERSONAL	170		\$83,600	\$1,677,600
S	SPECIAL INVENTORY TAX	18		\$0	\$6,161,800
X	EXEMPT PROPERTY	254		\$257,400	\$131,274,899
		Totals	933,298.9534	\$31,532,900	\$2,431,542,874

Property Count: 11,959

# 2017 CERTIFIED TOTALS

As of Certification

CAD - DEAF SMITH CAD Grand Totals

8/28/2017

10:49:00AM

#### CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	10		\$0	\$263,400
A1	SINGLE FAMILY RESIDENCE	4,670		\$654.200	\$335,104,801
A2	SINGLE FAMILY MOBILE ATTACHED TO RI	397		\$122,100	\$6,172,100
B1	APARTMENTS / MULTIFAMILY	164		\$55,800	\$17,524,810
C1	VACANT LOT	630		\$0	\$6,548,502
D	D	1		\$11,400	\$11,400
D1	AG LAND PASTURE	3,473	933,295.3034	\$0	\$731,649,533
D2	IMPROVEMENTS ON QUALIFIED LAND	822	3.6500	\$683,400	\$17,798,503
D3	AG LAND FARM	40		\$0	\$2,230,075
E	E	1		\$0	\$16.200
E1	FARM OR RANCH IMPROVEMENT	1,155		\$2,184,000	\$100,000,951
E2	E2	2		\$0	\$21,800
E3	E3	1		\$0	\$1,100
E4	Rural Land - Non Qualified Land	36		\$0	\$908,800
F1	COMMERCIAL REAL PROPERTY	728		\$3,251,000	\$124,564,800
F2	INDUSTRIAL REAL PROPERTY	194		\$24,203,700	\$559,328,300
G1	MINERALS	1		\$0	\$500
J2	GAS COMPANY	14		\$0	\$4,158,000
J3	ELECTRIC COMPANY	39		\$0	\$64,901,000
J4	TELEPHONE COMPANY	33		\$26,300	\$4,709,900
J5	RAILROAD			\$0	\$41,428,600
J6	PIPELINE COMPANY	9 15		\$0	\$5,374,600
J7	CABLE TELEVISION COMPANY	3		\$0	\$409,700
J8	OTHER UTILITY	6		\$0	\$1,176,500
L1	PERSONAL PROPERTY COMMERCIAL	1.054		\$0	\$133,706,000
L2	INDUSTRIAL PERSONAL PROPERTY	58		\$0	\$134,418,700
M3	MOBILE HOMES PERSONAL	170		\$83,600	\$1,677,600
S	SPECIAL INVENTORY TAX	18		\$0	\$6,161,800
[	EXEMPT PROPERTY	254		\$257,400	\$131,274,899
		Totals	933,298.9534	\$31,532,900	\$2,431,542,874

Deaf Smith County

#### 2017 CERTIFIED TOTALS

As of Certification

Property Count: 11,959

CAD - DEAF SMITH CAD
Effective Rate Assumption

8/28/2017

10:49:00AM

\$1,654,600

#### **New Value**

TOTAL NEW VALUE MARKET: TOTAL NEW VALUE TAXABLE:

\$31,532,900 \$31,275,500

TOTAL EXEMPTIONS VALUE LOSS

#### **New Exemptions**

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	10	2016 Market Value	\$1,215,500
EX-XU	11.23 Miscellaneous Exemptions	1	2016 Market Value	\$141,800
EX-XV	Other Exemptions (including public property, re	4	2016 Market Value	\$103,300
EX366	HB366 Exempt	7	2016 Market Value	\$3,600
	ABSOLUTE EXE	MPTIONS VALUE	LOSS	\$1,464,200

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	2	\$17,000
DV3	Disabled Veterans 50% - 69%	1	\$12,000
DV4	Disabled Veterans 70% - 100%	3	\$36,000
DVHS	Disabled Veteran Homestead	1	\$125,400
HS	Homestead	53	\$0
	PARTIAL EXEMPTIONS VALUE LOSS	60	\$190,400
	NÉW E	EXEMPTIONS VALUE LOSS	\$1,654,600

#### **Increased Exemptions**

Exemption Description	Count	Increased Exemption Amount

#### INCREASED EXEMPTIONS VALUE LOSS

	New Ag / Timber Exemptions	
2016 Market Value 2017 Ag/Timber Use	\$14,667 \$600	Count: 1
NEW AG / TIMBER VALUE LOSS	\$14,067	

#### **New Annexations**

#### New Deannexations

#### Average Homestead Value

#### Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,168	\$89,786	\$652	\$89,134
	Category A	A Only	
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable

Count of the Residentes	Average market	Average 110 Exemption	Average Taxable
2,757	\$83,386	\$454	\$82,932

Deaf Smith County

#### 2017 CERTIFIED TOTALS

As of Certification

CAD - DEAF SMITH CAD Lower Value Used

Count of Protested Properties

Total Market Value

Total Value Used

# 2017 PARTIAL EXEMPTION TOTALS

	KEY			
Exemption Code	Exemption Description			
AB	Abatement			
DP	Disabled Person			
DV1	Disabled Veteran Level 1			
DV1S	Disabled Veteran Level 1 Surviving Spouse			
DV2	Disabled Veteran Level 2			
DV2S	Disabled Veteran Level 2 Surviving Spouse			
DV3	Disabled Veteran Level 3			
DV3S	Disabled Veteran Level 3 Surviving Spouse			
DV4	Disabled Veteran Level 4			
DV4S	Disabled Veteran Level 4 Surviving Spouse			
DVHS	Disabled Veteran 100% Exempt Homestead Exemption			
DVHSS	Surviving Spouse of an DVHS Homeowner			
ECO	Economic Value Limitation (HB313 Schools only)			
FR	Freeport Exemption			
HS	Homestead Exemption			
OV65	Over Age 65 Exemption			
OV65S	Surviving Spouse of an Over Age 65 Homeowner			
PC	Polution Control			

CITY OF HE	CREFORD			
Exemption	Count	Local	State	Total
AB	1	5,476,960	0	5,476,960
DP	70	0	0	0
DV1	19	0	171,100	171,100
DV1S	1	0	5,000	5,000
DV2	6	0	63,000	63,000
DV3	11	0	94,000	94,000
DV3S	1	0	10,000	10,000
DV4	13	0	120,000	120,000
DV4S	2	0	12,000	12,000
DVHS	14	0	1,247,100	1,247,100
HS	2,483	0	0	0
OV65	909	13,388,811	0	13,388,811
	Totals	18,865,771	1,722,200	20,587,971

AMARILLO COLLEGE					
Exemption	Count	Local	State	Total	
DP	91	0	0	0	
DV1	21	0	195,100	195,100	
DV1S	1	0	5,000	5,000	
DV2	9	0	90,000	90,000	
DV3	12	0	106,000	106,000	
DV3S	1	0	10,000	10,000	
DV4	16	0	156,000	156,000	
DV4S	2	0	12,000	12,000	
DVHS	16	0	1,435,500	1,435,500	
FR	9	34,254,027	0	34,254,027	
HS	3,150	0	0	0	
OV65	1,189	17,476,944	0	17,476,944	
PC	1	7,000,000	0	7,000,000	
	Totals	58,730,971	2,009,600	60,740,571	

ADRIAN ISI	)			
Exemption	Count	Local	State	Total
EX366	1	0	100	100
HS	17	0	422,200	422,200
OV65	10	0	83,900	83,900
	Totals	0	506,200	506,200

FRIONA ISD				
Exemption	Count	Local	State	Total
HS	2	0	50,000	50,000
OV65	1	0	10,000	10,000
	Totals	0	60,000	60,000

HIGH PLAINS WATER DISTRICT					
Exemption	Count	Local	State	Total	
AB	6	32,358,560	0	32,358,560	
DP	91	0	0	0	
DV1	21	0	195,100	195,100	
DV1S	1	0	5,000	5,000	
DV2	10	0	102,000	102,000	
DV3	12	0	106,000	106,000	
DV3S	1	0	10,000	10,000	
DV4	16	0	156,000	156,000	
DV4S	2	0	12,000	12,000	
DVHS	17	0	1,560,900	1,560,900	
FR	9	34,254,027	0	34,254,027	
HS	3,188	0	0	0	
OV65	1,203	17,678,744	0	17,678,744	
PC	1	7,000,000	0	7,000,000	
	Totals	91,291,331	2,147,000	93,438,331	

LLANO ESTACADO WATER DISTRICT					
Exemption	Count	Local	State	Total	
DV1	1	0	12,000	12,000	
DVHS	1	0	125,400	125,400	
OV65	17	178,000	0	178,000	
	Totals	178,000	137,400	315,400	

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Entity:	DEAF SMITH CAD (CAD)				
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
1994	AGUILLON, ESTHER	SE36NR-79	EVANTS BLOCK 36 NORTHRIDGE LOT 79	A	9,700
8426	ALLRED, RODDY G	B8-18-3	BLOCK 8 SECTION 18, OUT OF SE/4, 21.88 AC, A-1158	D2	26,300
10253	ALLRED, RODDY G	B7-11-2	BLOCK 7 SECTION 11 , S235.23 AC, (EXC 6.996 AC IN SE/PA		3,000
919729	ALLRED, RODDY JR.	B7-11-2A	BLOCK 7 SECTION 11 ,N306'OF S1563.3'OF W203'OF E243', 1		74,200
3542	ALVARADO, DAVID T ET UX	SWERO-3-15	WELSH RALPH OWENS BLK 3 LOT 15		10,600
5018	ALVAREZ, EVELIA	SMO1C-4-5	MABRY BLOCK 1 SISK BLK C LOT 4	A	5,000
2749	ARCEO, VALENTIN & BEATRIZ	SWEH-45	WELSH HARE LOT 45	A	
3413	ARELLANO, DAVID H	SWECL-2-22-23	WELSH CRESTLAWN BLK 2 LOT 22 (N60') & S15' LOT 23	Α	11,100
7458	ARNOLD, RANDY	AK14-37-3	BLOCK K-14 SECTION 37 S90 AC N160 AC W/2, 90 AC, A-330	A	400
8390	ARTHO, ORMALENE J	B7-30-1	BLOCK 7 SECTION 30, 640 AC, A-1157	E	900
5501	B & E FARMS	AK03-13-2	BLOCK K-3 SECTION 13 NE/4, 154.54 AC, A-25	Е	12,800
27028	BALDERAS, PATRICIA	PR-1-1A	PRESTRIDGE TRACT, WESTWAY ESTATES TRACT 11, 10 AC	D2	4,600
21020	BALDEIVAS, FATNICIA	FN-1-1A	FRESHINGE INCH, WESTWAY ESTATES THOST IT, TO AS	A E	400 8,400
				Total For Property:	8,800
7278	BARTELS, RICKY	AK08-33-F4	BLOCK K-8 SECTION 33 LOT 4 (FRANCE ESTATES), 5 AC, A-1	198 E	6,800
8275	BECKMAN FARMS	B5B-50-1	BLOCK B-5 SECTION 50, 52.17 AC, A-1418	F1	2,500
921087	BEEN, BRENDA	B8-36-3G	BLOCK 8 SECTION 36, 7.5 AC IN THE SE/PART, A-958	Е	104,900
918854	BENNETT, COURTNEY LEE	AK06-34-2	BLOCK K-6 SECTION 34,N350'OFE236',1.90 AC, A-1037	D2	6,200
				E	1,000
9373	BENNETT, TATE L. & LAURA	C5&3-23-1A	TOWNSHIP 5 RANGE 3 SECTION 23,W/2 316.97 AC	Total For Property:	7,200
11106	BEREND, RAYMOND C	AK08-05-1	BLOCK K-8 SECTION 5, SE/4, A-308 , 162.9 AC	Е	302,400
7106	BETZEN, MELVIN	AK07-50-1	BLOCK K-7 SECTION 50, 650.9 AC, A-1064	E	3,200
7412	BETZEN, WAYNE	AK14-6-1	BLOCK K-14 SECTION 6 ALL, 636.36 AC, A-1169	D2	500
	, , , , , , , , , , , , , , , , , , ,	/XX14-0-1	BEOOK IC 14 DECTION O ALL, 000.00 AO, A-1100	F1 '	1,900
				D	4

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Entity: [	DEAF SMITH CAD (CAD)				
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
9599	BLACK, ERIC & MICAH	AK05-04-1	BLOCK K-5 SECTION 4, 640 AC, A-999	E	373,800
5764	BLACK, GLEN & KYLENE	AK03-53-2A	BLOCK K-3 SECTION 53, E/2 & E20AC OF SW/4 EXC A 10 AC T		7,100
8373	BRAUDT, WM W REV LIVING TRUST	B7-48-1	BLOCK 7 SECTION 48 NW/4, 160 AC, A-836		300
9231	BRIDWELL, J S	C5&1-16-1	TOWNSHIP 5 RANGE 1 SECTION 16 ALL, 640 AC (SOUTH HEA	A DC	
				A D2	51,500 16,600
				Total For Property:	68,100
28131	BRIDWELL, KEITH ***	SFR-5-1	FIRST REALTY, BLOCK 5, LOT 1	^	20,400
9627	BRORMAN, A.H. FAMILY,LTD.	AK05-43-1	BLOCK K-5 SECTION 43, 640 AC, A-349	A	20,400
0027		71100 40 1	BEGOKK O'BESTION IS, O'BOTHS, TO SE	F1	8,700
920912	BRORMAN, CLYDE	BOE-6-2B	BLOCK E SECTION 6 E/2, HOUSE ONLY	E	500
6954	BRORMAN, GERALD DONALD	AK04-69-1	BLOCK K-4 SECTION 69 N/2, 322.43 AC, A-201		
0000	DDODWAN CEDALD DONALD	ALCOT, 40, 0	DL 00// // 5 SECTION 42 S/2 220 AC A 056	F1	2,700
9626	BRORMAN, GERALD DONALD	AK05-42-2	BLOCK K-5 SECTION 42 S/2, 320 AC, A-956	F2	9,000
9665	BRORMAN, JOE F	AK05-77-1A	BLOCK K-5 SECTION 77,W/2 320 AC, A-212	F1	1,000
7116	BRORMAN, MARK	AK07-57-1	BLOCK K-7 SECTION 57 ALL, A-90, 651 AC	1.1	
7100				F1	500
7123	BRORMAN, TOM & SHANNON	AK07-61-2	BLOCK K-7 SECTION 61 S/2, 324 AC, A-92	D2	1,000
7143	BROWN, JAMES FLOYD	AK07-75-1	BLOCK K-7 SECTION 75, 655 AC, A-132, UND 1/2 INT	E	1,650
10832	BROWN, JOE BOB	AK08-69-H21	BLOCK K-8 SECTION 69 TR 21 HARRISON SUB (JOE BOB BRO		1,000
				E	2,000
26728	BROWN, MAXINE S	AK07-75-2	BLOCK K-7 SECTION 75, ALL, 655AC, A-132, UND 1/2 INT	E	1,650
4956	BROWNLOW, JOHNNY W	SWIHCW-1-6-15	WHITEHEAD CONEWAY LOT 6 (SW PT) LOT 8, PT LOT 15		E 400
27477	BROWNLOW, JOHNNY W	AK03-42-FA	BLOCK K-3 SECTION 42, TRACT A, 1 AC	Α	5,400
				F1	1,500
7325	BRYANT, DARLA & CARLA PURCELLA	AK08-50-2	BLOCK K-8 SECTION 50 PT NW/4, 6.54 AC, A-1290 (C ALFORD	H/ E	1,000
10437	C & S CONSTRUCTION	AK03-44-A1	BLOCK K-3 SECTION 44 (TR A)N264'OF N660' OF S1977.2' OF V		6,800
11445	CABEZUELA, ERNESTO	SWO9H-9-32-36	WOMBLE BLOCK 9 HIGGINS, (McGee) LOT W35.88' LOT 36, AL	E Ll	0,800
1220	CAMARILLO ROCALIO A ALIGU	0=		Α	8,400
1328	CAMARILLO, ROSALIO & ALICIA	SE14-2A	EVANTS BLOCK 14 LOT 2 (N63')	Α	600
1554	CAMPOS, JUAN & GUADALUPE	SE22B-3	EVANTS BLOCK 22 BARBER LOT 3		7
				Dage:	2

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omation, Inc.

New Value Detail Re t for: 2017

12/8/2017

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Value 1,400	0
5,800	
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1,000	

Entity: D	DEAF SMITH CAD (CAD)				
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value 11,400
26183	CARBALLA, JORGE R & LUZ	AK03-80-B18	BLOCK K-3 SECTION 80, S99.35 OF N1045.76' OF E103' OF W25	А 1 Е	25,800
6992	CARLSON, JEFFERY DALE	AK04-82-1	BLOCK K-4 SECTION 82 NW/4, 160 AC, A-1391	F1	500
920418	CARLSON, JEFFERY DALE	AK04-79-4a	BLOCK K-4 SECTION 79,E333.15' OF W4812.51' OF S287.07', 2.2		5,700
920417	CARLSON, MICHAEL R	AK04-82-2C	BLOCK K-4 SECTION 82 NE/4, E415'OF N362' MORE OR LESS, 3	, E	2,000
9604	CARLSON, ROY	AK05-17-1	BLOCK K-5 SECTION 17, 640 AC, A-295	F1	4,000
11176	CARPENTER, ROBERT L	AK03-64-21	BLOCK K-3 SECTION 64 NW/ CORNER,,11.74 AC, A-1354	F1	40,300
1813	CARR, JERRY B	SE30H-1-2-3	EVANTS BLOCK 30 HARWELL BLK 1 LOT 2 (N25') & LOT 3	A	900
4547	CARRASCO, FERNANDO ET UX	SHFD-48-1-2	HEREFORD BLK 48 LOT 1 (S50') & LOT 2	A	1,200
26413	CARRIZALES, MANUEL C	AK03-53-1	BLOCK K-3 SECTION 53, E660'OF W2973.38'OF N660'OF S701', A		600
5457	CASAREZ, MARIA E	SM26-K	MABRY BLOCK 26, LOT K, .95 AC, TR 115X360' JOHNNY P'S	F1	1,000
919396	CEH, DAVID & NANCY RODRIGUEZ	SDP-4-19	DENTON PARK, BLOCK 4, LOT 19	A	1,200
2388	CELAYA, JOHN F &	SE48W-29	EVANTS BLOCK 48 WILLIAMS LOT 29	A	1,500
5760	CEPEDA, JOSE ETUX	AK03-51-4	BLOCK K-3 SECTION 51 N330.3' S603.3' E650.96' SE/4, 4 AC, A-3	E E	2,200
5723	CERVANTES, JULIO ET AL	AK03-44-TR1	BLOCK K-3 SECTION 44 (TR 1), E329.6' of S660 of SW4, 5 AC , A-		11,800
6158	CHAVEZ FARMS	AK03-64-22	BLOCK K-3 SECTION 64, EAST 142.48 AC OF NW/4, A-1354	D2	8,600
7232	CHAVEZ FARMS	AK08-17-1	BLOCK K-8 SECTION 17 NW/4, 163 AC, A-309	D2	2,000
				E	1,000
921099	CHAVEZ, ERICA	AK03-85-2B	BLOCK K-3 SECTION 85, 2.146 AC IN NE/CORNER, A-36	Total For Property:	3,000
10918	CHURCH OF GOD OF THE FIRSTBORN	SHFD-47-2A	HEREFORD, BLOCK 47, E126' OF W215' OF S/2	Е	148,100
				Х	29,100
8435	CLEAVINGER, DAVID & JUNE	B8-22-3	BLOCK 8 SECTION 22 S/2, 320 AC, A-908	D2	10,800
8413	CLEAVINGER, JUNE LIVING TRUST	B8-8-1	BLOCK 8 SECTION 8, 640 AC, A-805	D2	300
6875	CNOSSEN DAIRY, LLC .	AK04-24-1	BLOCK K-4 SECTION 24, ALL 640.8, A-891		

Page:

omation, Inc.

Effective Tow Pate Worksheet		New Value Detail Reart for: 2017			1:56:54PM	
Entity: D	EAF SMITH CAD (CAD)					
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value	
				D2	11,400	
6893	CNOSSEN DAIRY, LLC	AK04-36-1	BLOCK K-4 SECTION 36, N 607.22 AC, A-845		F 000	
				F1	5,000	
6895	CNOSSEN DAIRY, LLC	AK04-37-2	BLOCK K-4 SECTION 37, ALL EXC S15.02 AC, 624.98 AC	D2	1,300	
				E	500	
				Total For Property:	1,800	
5810	CORONADO, MARTIN	AK03-58-3,18	BLOCK K-3 SECTION 58 NUNNALLY LOT 18 PLAT III, 1.35 A	C, A-8		
				Α	1,900	
5606	COUNTY SERVICES INC.	AK03-42-E	BLOCK K-3 SECTION 42 N OF HWY 60, 14.09 AC, A-1196	F1	7,000	
				ГІ	7,000	

BLOCK K-7 SECTION 30, S/2 & NE/4, 493.5 AC-A-943

FIRST REALTY BLK 5 LOT 2 & 3 & N5' OF LOT 4

BLOCK K-4 SECTION 43 S341.65'OF E255', OF SE/4, 2AC (SUBS)

BLOCK K-3 SECTION 44, (Tract 4) E328.78' of W1326.56' of N1324.

WELSH NORTH HEIGHTS, BLOCK 2, LOT 32 (LIFE EST ELLIS KII

BLOCK E SECTION 7, 233.6 AC, A-1235

BLOCK K-4, SECTION 70, 1 AC NW PT

EVANTS BLOCK 37 GAMEZ LOT 32 M H

WOMBLE BLOCK 8 HIGGINS LOT 68

BLOCK 7 SECTION 1, 170 AC, A-108

BLOCK 7 SECTION 19, 640 ACRES

BLOCK K-5 SECTION 2 SW/4, 160 AC, A-1381

TOWNSHIP 3 RANGE 3 SECTION 8 S/2, 318 AC

EVANTS BLOCK 18 WILLS HOLLAND LOT 9

PIONEER BLK 6 LOT 6-13

**DAWN BLK 16 LOT 1 - 12** 

AK07-30-2

SFR-5-2-3

BOE-7-2

**SDAWN-16-1** 

AK04-70-3

AK04-43-4

SE37G-32

44-8-68

SPI-2-8

AK03-44-Tract4

SWENHT-2-32

SE18WH-9

AK05-02-2

C3&3-8-2

7070

918740

9911

11121

6959

918600

2026

3936

8296

8329

6107

28130

9596

8643

2535

1452

D & J DAIRY

DANCE, BRENT L. & TORRIE

DAVIS, MYERS & BLACK, LLC

DAWN COMMUNITY ASSOC

DEBARRAZA, VICTORIA G.

DUQUE, GABRIEL ET UX

ELLIS, SHIRLEY JOAN

DURRETT, WILLIAM & ROMNI

ENRIQUEZ, RODRIGO & PATRICIA

DIAZ, VICTOR

DJ&BM, LLC

EICKE, TED

DEAF SMITH CO ELECTRIC COOP

DEAF SMITH CO ELECTRIC COOP

DILLEHAY, HAROLD & JANELLE FARMS B7-1-2

DILLEHAY, HAROLD & JANELLE FARMS B7-19-2

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F1

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Total For Property:

12/8/2017

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	- CHITH CAR (CAR)				( ) <del> </del>
Entity:	SMITH CAD (CAD)				
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
10478	ESTEP, CHARLES ET UX	PR-1-2	PRESTRIDGE TRACT, MID PART N OF HWY, 17.97 AC	Α	38,500
020024				D2	37,200
920931	FERRIS, BLAIN	AK03-82-6C	BLOCK K-3 SECTION 82, NW/PT, 10 AC, A-840	Е	106,100
3612	FIGUERIAS, MARIO & GLORIA	SWO2BR-2-B4A	WOMBLE BLOCK 2 BRADLEY LOT 1, W300'OF S/2 (EXC 20'X18	88.: F1	36,600
5207	FIRST CAPROCK INVESTMENTS, L.P.	SMO6E-3-5-6	MABRY BLOCK 6 ENGLER BLK 3 LOT 5 (N10') & S45' LOT 6	1-1	
5466	FIRST NATIONAL BANK	SM26-W	MABRY BLOCK 26, LOT W W399' E704' EXC .36 AC TR	Α	4,200
2000				F1	2,000
2906	FIRST NATIONAL BANK	SWESST-5-9	WELSH SUNSET TERRACE, BLOCK 5, LOT 9	F1	43,200
0829	FLORES, RAFAEL	AK08-69-H17A	BLOCK K-8 SECTION 69 TR 17 HARRISON SUB , 7.18AC	٨	2 900
885	FRERICH, EDGAR A	AK04-31-1	BLOCK K-4 SECTION 31, 640 AC, A-337	A	2,800
841	FRIEMEL, JAMES E	AK04-04-1	BLOCK K-4 SECTION 4 W/2, 326.4 AC, A-1311	D2	28,200
				D2	46,700
3363	FRIEMEL, JAMES E	B7-41-1	BLOCK 7 SECTION 41, 638 AC, 1-101 ALL EXC 2AC TR	D2	2,800
				E	14,100
634	FUENTES, HILARIO	M7-85-11	BLOCK M-7 SECTION 85 (SE/4) N208.71' W709.6' E1534.6', 3.4 /	Total For Property: AC	16,900
839	GAMEZ, ISAIAS	AK03-60-C01		E	1,800
	ONIVEZ, IDAIAO	AR03-00-C01	BLOCK K-3 SECTION 60, LOT 37, 102 AC, A-764, TR C1(LIFE E	E	16,800
544	GARCIA, JESUS G. & ELENA	SE21-9	EVANTS BLOCK 21,The West 101.53' of Tract 9 (AKA S93.79' of	th A	2,200
237	GARCIA, RENE TOMAS ET UX	SND-1	NORTHDALE LOT 1 (E80')		
760	GARCIA, REYES JR	SWIH-6-5-6	WHITEHEAD BLK 6 LOT 5 (S33') & LOT 6	A	8,600
2089	GARZA, ROSA M	SE20S 2 25 26		A	500
		SE38S-2-25-26	EVANTS BLOCK 38 SOUTHLAKE BLK 2 LOT 25 (N45') & S15' L6	Α	20,000
1175	GAVINA, MIGUEL	SRCKSH-2-12-14	RICKETTS SOUTH HEIGHTS, BLOCK 2, LOT 12-14	Δ	1,000
0647	GIST, ROGER B IV	B5B-80-4	BLOCK B-5 SECTION 80 2.28 AC OUT OF NE/4 E315' W3150.9'		
			•	D2 E	800 1,100
407	0.1000000000000000000000000000000000000			Total For Property:	1,900
137	GJ PROPERTIES, LLC	AK07-70-4	BLOCK K-7 SECTION 70 ,ALL, 655 AC, A-1057	F1	500
994	GODWIN, L B FARM TRUST	MR-1-3A	B W MILLER TRACT, SECTION 2, IMPROVEMENTS, 5 AC		
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Entity:	SMITH CAD (CAD)	^			
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
28077	GREEN PLAINS HEREFORD LLC	AK03-18-1a	BLOCK K-3 SECTION 18, N2,651'OF W3965', (except a 4.71 a	D2 c trac	1,000
8472	GROTEGUT, CHRIS	DN-1-1	DILLON PRE EMP,A-1178,120.7 ACRES	F2	17,696,500
918376	GROTEGUT, CHRIS	AK14-03-0	BLOCK K-14 SECTION 3 2.07 AC (IMPROVEMENTS)	E	300
920190	GROTEGUT, CHRIS	B3-7-2B	BLOCK 3 SECTION 7, N122.45 AC IN THE NE/4, 122.45 AC, A	D2 A-5	126,300
8209	GROTEGUT, JOSEF C	B3-7-2A	BLOCK 3 SECTION 7 S/2 & S PT OF NE/4, 357.55 AC, A-5	F1	12,200
8427	GRUHLKEY, WILLIAM H	B8-18-5	BLOCK 8 SECTION 18 - 19 107 AC SEC 18, A-1158, 106 AC S	E SEC 1	11,200
920709				Α	14,500
	GSM LAND HOLDINGS, LTD	AK03-42-2B	BLOCK K-3 SECTION 42, 20.809 IN NE/CORNER AC, A-1209	F2	4,077,800
10428	GUERRERO, JERONIMO	SRCKSH-1-15	RICKETTS SOUTH HEIGHTS BLK 1 LOT 15	Α	18,400
1831	GUEVARA, SYLVIA & JAVIER	SE30H-3-4-5	EVANTS BLOCK 30 HARWELL BLK 3 LOT 2- 4 & N6' LOT 5	A	23,500
1093	GUTIERREZ, JESUS & ROSA	SEO4I-2-5-8A	EVANTS BLOCK 4 IRWIN BLK 2 LOT 5 - 8 (N57.05')	A	6,700
919428	GUTIERREZ, VICTOR & RACHAEL	SWECH 5	WELSH CHAPARRAL ESTATES, BLOCK II, LOT 5		7,000
4991	HAGAR, RICHARD R	SDAWN-22-13-14	DAWN BLK 22 LOT 13 - 14	A	•
3466	HARRISON, JILL	SWECL-A-6A	WELSH CRESTLAWN BLK A LOT 6 (S100')	Α	800
11309	HARTLEY, LEE ALTON	AK03-63-NA14	BLOCK K-3 SECTION 63, (North Acres Lot 14), N435.6' W150'	A E150	33,300
8318	HEREFORD GRAIN CORP	B7-13-4	BLOCK 7 SECTION 13 NE5 AC P D STATION, 5 AC, A-114	Α	2,400
9902	HEREFORD GRAIN CORP	BOE-3-5	BLOCK E SECTION 3 SE COR OF W/2, 5 AC, A-1267	F2	185,300
920613	HERNANDEZ, GENARO & NANCY ME		BLOCK K-3 SECTION 58 UNIT I LOT 9 (E50') (NUNNALLY), A-	F2	370,500
919005	HICKS, R D			Α	1,400
10311		AK07-21-1B	BLOCK K-7 SECTION 21, S/2 323.25 AC, A-72	E	1,000
	HIGH IMPACT PROPERTIES-TEXAS,L	.TD.SBB2-7-5A	BLUEBONNET UNIT II BLK 7 LOT 4 (S50') & W225' OF LOT 5	F1	151,700
7018	HIGH NOON DAIRY, LLC	AK04-98-1	BLOCK K-4 SECTION 98 W/2, 325 AC, A-920	E	35,300
27294	HIGH NOON DAIRY, LLC	AK04-98-3	BLOCK K-4 SECTION 98,SE/4, A-920, 162.5 AC	F2	98,200
918911	HODGES, BILLIE C	AK04-90-2B	BLOCK K-4 SECTION 90,8AC IN THE NORTH LINE,, A-1413 8	& A-1⁴	
				E	33,500

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Prop ID:         Owner Name         GEO ID:         Legal Desc:         State Code           9675         HOOD, MARTIN T ET UX         AK05-80-4         BLOCK K-5 SECTION 80, N805.85'OF S2685.47'OF W540.55'OF E6         E           24853         HOOVER MANAGEMENT, LLC         AK05-22-2A         BLOCK K-5 SECTION 22, E/2 OF NE/4 80 AC, A-902	New Value 700 7,000 3,300
E  24853 HOOVER MANAGEMENT, LLC AK05-22-2A BLOCK K-5 SECTION 22, E/2 OF NE/4 80 AC, A-902	
24853 HOOVER MANAGEMENT, LLC AK05-22-2A BLOCK K-5 SECTION 22, E/2 OF NE/4 80 AC, A-902	7,000
5924 HUERTA, ADALBERTO & TANIA SPLAC-1-2 PLEASANT ACRES BLK 1 LOT 2 (E/2)	3,300
5924 HUERTA, ADALBERTO & TANIA SPLAC-1-2 PLEASANT ACRES BLK 1 LOT 2 (E/2) A	
7028 J K S PARTNERSHIP AK07-6-1 BLOCK K-7 SECTION 6, 654 AC, A-897 D2	100
26606 JESKO, DANIEL J AK08-51-3 BLOCK K-8 SECTION 51, W330'OF E930'OF S330'OF N426.83', 2.5	
8595 JONGSMA FAMILY LIVING TR C2&5-4-1 TOWNSHIP 2 RANGE 5 SECTION 4, 188 AC	500
F2	34,000
6926 K AND C LAND COMPANY,LLC AK04-52-1A BLOCK K-4 SECTION 52,ALL EXC 5.73 AC 650.97 AC, A-1105 F1	2,100
22164 KAUL, WALTER (BUSSY) AK08-50-9 BLOCK K-8 SECTION 50, N600'OF W700' OF SW/4,ABST-1319, 9.6	600
D2 E	600 4,700
Total For Property:  8122 KEELING, R SCOTT BOB-12-2 BLOCK B SECTION 12 ALL 680 AC. A-1244	5,300
F2	8,500
2690 KINGS MANOR METHODIST SWESST-6-22-24 WELSH SUNSET TERRACE BLK 6 LOT 22 (N6') & ALL OF LOTS 2:  X	227,000
6417 KINSEY, JAY & RACQUEL AK03-73-8 BLOCK K-3 SECTION 73 N10 AC S20 AC S200 AC 408.8, 10 AC, A-	
10814 KOMER, JAMES & TINA AK08-69-H13 BLOCK K-8 SECTION 69 LOT 13 HARRISON SUB, 9.4 AC	143,800
A	500
F1	197,300
7344 KRIEGSHAUSER, GARY D & BETTY AK08-55-1 BLOCK K-8 SECTION 55 N/2, 323.15 AC, A-324 D2	3,000
E E	300
Total For Property:  4970 KUSH, PRESTON S B3-21-15-TR2 BLOCK 3 SECTION 21 140' X 150' TRACT NORTH OF BLOCK 15 I	3,300
A	100
1825 LANDEROS, ALEJANDRO TOBAR SE30H-3-1 EVANTS BLOCK 30 HARWELL BLK 3 LOT 1  A	300
919432 LARA, YESSENIA SRCK-17-13-14 RICKETTS BLK 17 LOT 13 - 14 (E62') & E62' OF S4' OF LOT 15 HU	
A E	600 500
Total For Property:	1,100
D2	400
1984 LIRA, MIGUEL A ET UX SE36NR-62 EVANTS BLOCK 36 NORTHRIDGE LOT 62	
Α	40,800

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Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
22911	LITTLE CREEK DAIRY	AK03-48-8	BLOCK K-3 SECTION 48, part of the SE/4, A-1103, 102.54AC	E	200
6750	LITTLE CREEK DAIRY, LLC	AK03-91-2	BLOCK K-3 SECTION 91 N182 AC, A-33	F2	129,500
10815	LOPEZ, CLAUDIO	AK08-69-H4	BLOCK K-8 SECTION 69 TR 4 HARRISON SUB, 9.4AC, A-403		
27384	LOPEZ, ELIAS D. & BROOKE	AK07-47-1B	BLOCK K-7 SECTION 47, S420.8'OF N1395.8'OF E541.8', A-85,5.	E 23	9,700
3970	LOVE'S TRAVEL STOP & COUNTRY ST	OISWODA-TRC	WOMBLE DEATLEY LOT C LOTS 2 - 3 BLK 1 (ELM COURTS) 3.2	E 24	1,800
				F1	1,578,300
3972	LOVE'S TRAVEL STOP & COUNTRY ST	OISWODA-TRD	WOMBLE DEATLEY LOT D N280' E200' EXC W75' N150' S OF H	VV F1	179,100
5751	MADDOX, ROBERT	AK03-48-5	BLOCK K-3 SECTION 48 10 AC OUT OF W90 AC, 10 AC, A-1103	E	1,400
7426	MAHALEY, JAMES R	AK14-15-1A	BLOCK K-14 SECTION 15,SW/PART ,208.63AC- A-205	D2	22,800
				F2	1,900
7287	MALAMEN, LARRY A	AK08-35-1	BLOCK K-8 SECTION 35 W/2, 324.75 AC, A-243	Total For Property:	24,700
				E	12,800
4965	MARASCO, VINCENT C	SDAWN-14-3-6	DAWN BLK 14 LOT 3 - 6	E	600
7068	MARTIN, BRIAN ET UX	AK07-29-1	BLOCK K-7 SECTION 29 N/2, 328.2 AC, A-76	D2	58,700
8151	MARTIN, BRIAN ET UX	G1-1-1B	GREGG COUNTY SCHOOL LAND 1 N PT 176 AC		
1610	MARTINEZ, LORENZO JR &	SE23F-2-3	EVANTS BLOCK 23 FRANCE LOT 2 (S29') & LOT 3	Е	1,000
919525	MARTINEZ, MARISOL	AK03-44-TR6A	BLOCK K-3 SECTION 44, (pt of TR6) E197.95 'OF W989.74'OF S2	A 21'	4,000
919679	MARTINEZ, MARISOL	AK03-44-TR6B	***	Е	4,200
	O → C → C → C → C → C → C → C → C → C →		BLOCK K-3 SECTION 44,E197.95'OF W791.79'OF S219.94', 1AC	A	4,100
3437	MARTINEZ, RICARDO	SWECL-3-1-2	WELSH CRESTLAWN, BLOCK 3, LOT 1 (S26') & N34' LOT 2	A	10,700
7548	MATA, JESUS & MARIA	M7-45-5A	BLOCK M-7 SECTION 45 TR 5A N/2 NW/2, 5 AC, A-187	A	3,300
28243	MCCATHERN, ANDREW	AK04-03-1A	BLOCK K-4 SECTION 3, 1.30 AC IN THE SW/PART		
921031	MCKEAN, MADYSON & KALE LANE	B8-36-3C	BLOCK 8 SECTION 36,7.5 AC IN THE SE/PART 7.5 AC, A-958	E	16,900
921067	MCKEAN, SHERRY	B8-36-3D	BLOCK 8 SECTION 36, E260' OF W2957.17' OF S837.69', 5 AC, A	E \_{	101,900
919694	5000			Α	3,800
	McKibben, Wesley & Wanda	AK07-10-3B	BLOCK K-7 SECTION 10 SE/4, 10AC, IN THE SE/PT OF SE/4, A-	11 _ D2	1,300

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20607	MCNEELY, JUSTIN V & DELORIS	SFR-4-6-7	FIRST REALTY, BLOCK 4, LOT 6 (S24') & LOT 7 (N60.7')	Total For Property:	10,300
2178	MELENDEZ, EMMA	SE41S-22	EVANTS BLOCK 41 SOWELL LOT 22	A	2,300
27699	MENA, MIRNA		BARTLETT MOBILE HOME PARK, SPACE 911 CHEROKEE	A	2,900
5712	MERCADO, MIGUEL & MANUELA	AK03-43-TR12C	BLOCK K-3 SECTION 43 TRACT 12	M1	300
2483	MERRITT, BOBBY J	SWE-5-H	WELSH BLK 5 N165' E190' S288'	A	4,300
7091	MEYER, CHARLES & KENNETH	AK07-42-3	BLOCK K-7 SECTION 42, SW/4, 162 AC, A-1430	F1	4,400
2603	MIDDLETON, MAX A & KIM	SWEMCC-1-4-5	WELSH MC CULLOUGH BLK 1 LOT 4 (N28') & LOT 5	Е	6,100
5552	MIMMS, MICHAEL C	AK03-27-3	BLOCK K-3 SECTION 27, 639.21 AC, A-281	Α	3,100
				D2 E	46,200 15,400
7083	MJ&J LAND AND CATTLE	AK07-39-1	BLOCK K-7 SECTION 39 ALL, 648 AC, A-81	Total For Property:	61,600
5369	MOLINAR, SAMUEL N	SM15HB-4-1-2	MABRY BLOCK 15 HESTER & BASKIN BLK 4 LOT 1 & 2(OLGA		3,000
3155	MONARREZ, JOSE A ET UX	SWEWH-6-96-97	WELSH WESTHAVEN BLK 6 LOT 96 (W25') & E75' LOT 97	A	5,300
2054	MONTES, JOSE & CRUZ	SE38S-1-13-14	EVANTS BLOCK 38 SOUTHLAKE BLK 1 LOT 13 & N20' LOT 14		21,700
2463	NANEZ, PORFIRIO JR.	SWEA-1-71	WELSH ALLISON LOT 71	A	1,300
1710	NOREZ, ADAN	SE25BK-3-4	EVANTS BLOCK 25 BK&K BLK 1 LOT 3 & LOT 4	Α	9,500
7502	OLSON, STEVE & GINGER	M7-4-1	BLOCK M-7 SECTION 4 W/2, 307.25 AC, A-1445	Α	1,600
5882	ONTIVEROS, JOSE & ROGELIO	AK03-60-B02	BLOCK K-3 SECTION 60, E SIDE BETWEEN CREEK & VICTOR	E Y L	125,800
921224	ONTIVEROS, JOSE & ROGELIO	AK03-60-B02b	BLOCK K-3 SECTION 60, E SIDE BETWEEN CREEK & VICTOR	E Y L	27,900
918411	ORTEGA, LUIS A.	SWECH-2-32	WELSH CHAPARRAL ESTATES, BLOCK II, LOT 32	Е	3,500
4493	ORTIZ, GUADALUPE & MICHELLE GAI	RZ#SHFD-38-9-12	HEREFORD BLK 38 LOT 9 - 12	Α	7,900
7528	PADILLA, EVELYN V.	M7-43-TR 7	BLOCK M-7 SECTION 43 NW/4 N982' W2429' E252.8', 5.7 AC, A	F1	2,000
6836	PAETZOLD, LAWRENCE	AK04-02-1	BLOCK K-4 SECTION 2 W/2, 326 AC, A-765	A	1,100
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Entity: SMITH CAD (CAD) Prop ID: Owner Name GEO ID: Legal Desc: State Code New Value D2 1,300 26197 PALACIOS, AMY & ALFREDO AM7-111-A15 BLOCK M-7 SECTION 111, PT OF TR A15, .916 AC F1 9,000 2738 PALACIOS, SALVADOR & RACHEL CORCSWEH-34 WELSH HARE LOT 34 8.900 920189 PARKER, STEVEN G. AK14-30-1C BLOCK K-14 SECTION 30,S553'OF N660.13'OF E393.94'OF W1896 21,000 9906 PASCHEL, ANTHONY BOE-5-1 BLOCK E SECTION 5, W PT, 253 AC, A-1200 100 921127 PATRICK, RUSSELL D. & JONI B7-15-6B BLOCK 7 SECTION 15,7.03 AC IN NE/COR OF S/2, 7.03 AC, A-115 104,100 20139 PENA. HECTOR SWIEVW-1-1-1 WESTVIEW BLK 1 LOT 1 (W125' OF S150") F1 24,600 6039 PEREZ, RAMIRO & MARIA SST-2-19 STARK ADDITION BLK 2 LOT 19 5,900 8398 PERKINS, TRACY A B7-50-1 BLOCK 7 SECTION 50 E261.5' OF W1343' OF N821' OF NW/4, 4.93 D2 300 3,800 Total For Property: 4,100 1201 PONCE, PEDRO SEO8F-4 **EVANTS BLOCK 8 FORSOM LOT 4** 200 7340 PURCELLA, STEVE & CARLA AK08-53-3 BLOCK K-8 SECTION 53 N47.46 AC, OF E/2, 47.46 AC, A-333 F1 500 920237 RAMIREZ, ALONSO R. & EDITH AK03-63-NA02-3 BLOCK K-3 SECTION 63, NORTH ACRES LOTS 2-3, 7.504 AC. A 41,900 1916 RAMIREZ, ALONZO SE33H-25-26 EVANTS BLOCK 33 HOUGHS LOT 25 - 26 55,800 921213 RAMIREZ, RUBEN AK03-59-4c BLOCK K-3 SECTION 59, S580.65' OF W/2 OF E/2 OF NW/4. The E 64,100 921121 REINART, REX AM7-25-M BLOCK M-7 (MOBILE HOME), SPACE SECTION 25, HUD# NTA1713 37,500 7516 REINART, ROY J & DEBBIE M7-26-2A BLOCK M-7 SECTION 26 RESIDENCE, 2 AC, A-1145 2,500 24477 REITER, RONALD SWIH-10-1 WHITEHEAD BLK 10 & 11 LOT ALL 189,800 5688 REYES, HERWIN & MARIA MERCADO AK03-43-TR43A BLOCK K-3 SECTION 43 TR 43-A, 3.71 AC, A-289 100 6241 RICH, JIMMIE D ET UX SBB-0-5 BLUEBONNET LOT 5 (W100' E146') Α 600 11328 RICHARDSON SEED INC AK06-32-2 BLOCK K-6 SECTION 32 W200 AC OF N/2, 200 AC, A-1038 F2 180,200 9729 RICHARDSON, LARRY G AK06-32-1A BLOCK K-6 SECTION 32 EXC W200 AC OF N/2, 441 AC, A-1038 A 60,000 4989 RINCON, RICARDO JR. . SDAWN-22-10-12A DAWN, BLOCK 22 W/2 OF LTS 10-12

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SMITH CAD (CAD) Entity: Prop ID: Owner Name GEO ID: Legal Desc: State Code New Value A 300 3902 RIOS, CRUZ & MARIA SW07-7-14B WOMBLE BLOCK 7 LOT 14 (E/2) 200 7530 RIVERA, IGNACIO GARCIA M7-43-TR 5 BLOCK M-7 SECTION 43 E252.5'OF W1923.5' OF N982' OF NW/4. 14,600 2208 RIVERA, RODOLFO & OLIVA SE42-F2 EVANTS BLOCK 42, LOT F2 & M H HUD# TEX0084256 1,000 10817 RODRIGUEZ, GILBERTO & ELIVERA AK08-69-H6 BLOCK K-8 SECTION 69 TR 6 HARRISON SUB (PACHECO), 10 AC 2,600 918698 RODRIGUEZ, MARIO & MARIA AK03-86-B BLOCK K-3 SECTION 86, W270'OF E3184.78'OF S258', 1.60AC, A-1; 28,600 4938 RODRIGUEZ, TERESA M SWIH-93-A WHITEHEAD, BLOCK 93 500 1865 ROJAS, FRANCISCO & LILLIANA TREJO SE31H-13-15 EVANTS BLOCK 31 1/2 RENFRO & PRICE, LOT 13 (S5') LOT 14 & 12,900 1043 ROSAS, APRIL SEO2C-4A EVANTS BLOCK 2 CHILDERS LOT 4 (N90') 5,500 7388 RUDD, HOMER AK08-73-1 BLOCK K-8 SECTION 73 NE PT, 288.12 AC, ABST-407 E 1,000 6939 SAINT ISIDORE FARMS, LLC AK04-60-1 BLOCK K-4 SECTION 60 W/2,320 AC,A-803 E 57,600 1870 SALAZAR, JAIME & MARIA TAFOYA SE32-1 EVANTS BLOCK 32 LOT 1 N100' W250' 600 5217 SALAZAR, SYLVIA SMO6E-3-15-16 MABRY BLOCK 6 ENGLER BLK 3 LOT 15 (N56') & S4' LOT 16 800 1565 SANCHEZ, ANTONIO & MARIA SE22B-14 **EVANTS BLOCK 22 BARBER LOT 14** 6,300 921058 SANCHEZ, EVANGELINA MSB-700G BARTLETT MOBILE HOME PARK, TRACT 700 AVE.G, HUD# RADO! 2,300 22985 SANCHEZ, HUMBERTO R M7-89-9A BLOCK M-7 SECTION 89, E220' OF W3528.33' OF S271' OF N311', F1 3,000 1306 SANCHEZ, JOSE & MARIA SE13L-12 **EVANTS BLOCK 13 LYTLE LOT 12 (S45')** F1 7,900 1525 SANCHEZ, ROLANDO C. SE21-2A EVANTS BLOCK 21 LOT 2 (S53.88') 4,600 919854 SANDOVAL, ARTURO RUBIO & MARIA LIAK03-43-TR15B BLOCK K-3 SECTION 43 TR 15,S210' 1.27 AC, A-289 6,600 1138 SANDOVAL, CAYETANO & EMMA SEO5H-23-24 EVANTS BLOCK 5 HOUGH LOT 23 (S/2) & LOT 24 800 3664 SAUCEDO, VICENTE & MARIA SWO3-3-8B WOMBLE BLOCK 3 LOT 8 (E50' OF W75' OF S125') A 1,400 27484 SCHENK, EUGENE B7-32-2 BLOCK 7 SECTION 32, 9.21 AC IN SE/4 ON THE SOUTH LINE D2 52,000 6929 SCHOUTEN, M J ET UX AK04-54-1 BLOCK K-4 SECTION 54 ALL, 657.3 AC, A-1025 F2 21,500

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Entity: [	SMITH CAD (CAD)	-			
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
6949	SCHOUTEN, M J ET UX	AK04-67-1	BLOCK K-4 SECTION 67 N/2, 324 AC, A-200	-	4.400
7025	SCHOUTEN, M J ET UX	AK07-3-2	BLOCK K-7 SECTION 3 E/2, 324 AC, A-262	E	1,100
8109	SCHUMACHER, GERALD LEE	BOB-07-8	BLOCK B SECTION, 640 AC, A-1487	E	7,200
			222.12.22.12.1, 0.107.6, 7.710.	D2	1,100
				E Total For Property:	11,900 13,000
7423	SCIVALLY RANCH, LLC	AK14-13-1	BLOCK K-14 SECTION 13, 640 AC, A-52		
7432	SCIVALLY, KENNETH E & VICKI ET AL	AK14-20-1	BLOCK K-14 SECTION 20 ALL, 640 AC, A-903	F2	55,000
8283	SCIVALLY, KENNETH E & VICKI ET AL	B5B-111-2	PLOCK B E SECTION 444 C OF BY 44 CO A O A OF	F1	6,300
		D3D-111-2	BLOCK B-5 SECTION 111 S OF RY, 44.96 AC, A-253	D2	1,300
10827	SCOTT, DON	AK08-69-H15	BLOCK K-8 SECTION 69 TR 15 HARRISON SUB (DON SCOTT),	9., A	6,400
920627	SCOTT, PATRICIA		BLOCK K-8 (MOBILE HOME), HARRISON SUB SPACE TR 15, HU		
7254	SIDES, BRANDON	AK08-24-3	BLOCK K-8 SECTION 24 SW/4, 159.9 AC, A-1047	Α	400
8440	SIDES, DANNY L & RONDA	B8-26-1		D2	5,500
			BLOCK 8 SECTION 26 E/2, 314.13 AC, A-1099	E	76,200
8303	SIDES, HAROLD	B7-3-1	BLOCK 7 SECTION 3, EXC 22.5 AC IN SW/COR, 616 AC, A-109	D2	17,400
21430	SIMONS, THOMAS E ET UX	SFR-4-7-8	FIRST REALTY, BLOCK 4, LOT 7 (S19.35') & LOT 8 (N60.69')		
8242	SKARKE, ROBERT J ET UX	B3-21-7	BLOCK 3 SECTION 21, EAST OF DAWN, 6.199 ACRES	Α	1,700
1491	SOLIS, LUIS C.	SE20-21B		Α	200
		0L20-21B	EVANTS BLOCK 20 LOT 21 (W100' N75')	- A	600
9650	SOLOMON, PHILIP C & JUDY	AK05-61-3	BLOCK K-5 SECTION 61, 19.77 AC OUT OF SW/4, 19.77 AC, A-2	208 D2	1,900
				E	4,400
9995	SOLOMON, PHILIP C & JUDY	MN-1-1A	H R MORGAN TRACT, S PT, 531.46 AC	Total For Property:	6,300
0654				F1	4,000
9654	SPINHIRNE, JOHN G	AK05-63-1	BLOCK K-5 SECTION 63, N198.62 AC OF W/2, ABST-205	E	500
9926	SPIVA, TIM E	BOE-10-4	BLOCK E SECTION 10, W160AC OF E320AC, 160 AC, A-1261		
7445	STRIBLING, RANDALL J	AK14-29-2	BLOCK K-14 SECTION 29 E/2, 320 AC, A-326	D2	57,000
8317	T BAR C FARMS, LLC	B7-13-5A		E	1,300
		•	BLOCK 7 SECTION 13 NE PT, 12 AC, A-114	F1	482,600
28310	TEEL, GERALD LEE ETUX	SFR-2-1	FIRST REALTY BLK 2 LOT 1 & E7 ' OF LOT 2	D	( 10
				Page:	( 12

True automation, Inc.

Effective Tax Rate Worksheet

# New Value Detail Report for: 2017

12/8/2017 1:56:54PM

Entity: [	SMITH CAD (CAD)				
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
7317	THOMAS, W J BUD	AK08-49-2	BLOCK K-8 SECTION 49 SE/4, 160 AC, A-244	Α	26,500
5479	TIERRA DE ESPERANZA, LTD.	AK03-08-1	BLOCK K-3 SECTION 8 W/2, EXC 2 AC IN THE SW/COR, 322.5	E AC	500
25194	TIERRA DE ESPERANZA, LTD.	AK03-08-3	BLOCK K-3 SECTION 8, 2AC OUT OF SW/COR	E	1,400
921223	TIMBERLAKE, TOM	C4&2-27-1M	TOWNSHIP 4 RANGE 2 SECTION 27, MOBILE HOME ONLY	E	2,200
11268	TOOLEY, RANDY L.	B7-2-18	BLOCK 7 SECTION 2 NE/4, 160.03 ACRES, A-1480	M1	43,500
918800	TRAMMELL, LELA	AK03-06-2	BLOCK K-3 SECTION 6, 22.08 AC IN THE SW/COR, A-1170	Е	8,200
920900	URBANCZYK, BRIAN G.	AK04-76-2B	BLOCK K-4,BLOCK 76, S125.17' OF N3223.62' OFE345.16', 1AC	E - A	7,900
920182	URBANCZYK, KEVIN	AK04-52-1	BLOCK K-4 SECTION 52, S475' OF E525.80' OF W2088.16', 5.73	E	500
5812	VALENZUELA, HUGO	AK03-58-3,22	BLOCK K-3 SECTION 58 UNIT III LOT 22 (NUNNALLY), 1.35 AC,	E	3,900
5792	VALENZUELA, HUGO ET UX	AK03-58-116	BLOCK K-3 SECTION 58 UNIT 1 LOT 16 (NUNNLLY), .29 AC, A-8	A	500
8451	VAN DYKE, CHANCE & HEATHER	B8-36-3A	BLOCK 8 SECTION 36 S/2 OF E/2, 33.376 AC, A-958	A	200
918752	VASQUEZ, GERMAN & NORMA			E 7'-	10,000
25685		AK03-73-3M	BLOCK K-3 SECTION 73, .462 AC IN THE SE/PT, ABST-42(N11)	E	6,200
	VAZQUEZ, GERMAN	AK03-73-4	BLOCK K-3 SECTION 73, 8.434 AC IN THE SE/PT, ABST-42	E	21,200
7954	VEGA INDUSTRIES INC	M7-111-C11	BLOCK M-7 SECTION 111 (TR C11) LOTS 5 - 6, 3.4 AC, A-150	E	13,700
7512	VOGEL FAMILY IRREV TRUST	M7-24-1	BLOCK M-7 SECTION 24 ALL, 652 AC, A-952	D2	3,400
9617	VOYLES, BRUCE & LEANN	AK05-36-1	BLOCK K-5 SECTION 36, 626.82 AC, A-1093	Α	4,600
7890	W T SERVICES INC	SSP-112-01-02	SOUTH PARK M-7 SECTION 112 LOT 1 & S/2 LOT 2	J4	26,300
6664	WAGNER, DAVID LYNN JR.	SGA413-3-13-1	GREEN ACRES ESTATES UNIT IV LOT 13 BLK 3 LOT 1	A	3,000
9653	WAGNER, GLEN	AK05-63-2	BLOCK K-5 SECTION 63 E/2, 319 AC, A-209	E	4,000
9634	WAGNER, LEE A	AK05-56-1	BLOCK K-5 SECTION 56 W/2, 316 AC, A-1096	E	3,700
7422	WALKER, KEN E LAND & CATTLE CO	AK14-12-1	BLOCK K-14 SECTION 12 ALL, 640 AC, A-790	D2	500
6422	WARD, GAYLAND L	AK03-74-13	BLOCK K-3 SECTION 74 N/2, 324.78 AC, A-1397	E	
(			(	Page.	1,000

Page:

AK08-31-2

AK08-34-1

XCL FEEDERS INC

YOSTEN BROTHERS

Entity: 1

Prop ID:

8596

4971

4985

8222

4998

7271

7286

Rate Worksheet	New Value D	etail Report for: 2017	12/8/2017	1:56:54PM	
SMITH CAD (CAD)					
Owner Name	GEO ID:	Legal Desc:	State Code	New Value	
WARD, SCOTT	C2&5-5-2	TOWNSHIP 2 RANGE 5 SECTION 5, 10.46 AC E660' W2,387.	13' N€		7
			E	500	
WIECK, RUSSELL & EMILY	SDAWN-15-1-3	DAWN BLK 15 LOT 1 (EXC S10') & LOTS 2 - 3			
			Α	600	
WIMBERLEY, W & W L P	SDAWN-20-2	DAWN BLK 20 LOT 2			
			Α	700	
WIMBERLEY, W & W L P	B3-14-2	BLOCK 3 SECTION 14, 640 AC, A-1330			
			D2	34,000	
WRANGO, SHANNON L. & LEWIS FL	AGLISDAWN-28-5-8	DAWN BLK 28 LOT 5 - 8			
			Α	42,800	

BLOCK K-8 SECTION 31 PT NE/4, 76.21 AC, A-246

BLOCK K-8 SECTION 34 ALL A-946, 639.8 AC

Total For Entity:

F2

Α

31,530,400

46,500

4,800

# DEAF SMITH COUNTY APPRAISAL DISTRICT

2016 was a MAPS year so we concentrated on MAPS mostly and plan to catch up on appraising in 2017.

# Residential Properties (Neighborhood 1-6)

After running Ratio Studies in 2017 on Neighborhoods 1-6 we chose to adjust our house schedule on Class 5 & 6 homes at 5 % higher. For Class 7, 8 & 9 homes we reappraised them. They were anywhere from 0-13% higher. In Neighborhood 1, after 5% adjustment on schedule, ratios went from 90% with a COD of 5.14 to 96% ratio with a COD of 4.82. In Neighborhoods 2 & 3 ratios went from 96% ratio with a COD of 14.53 to 100% ratio with a COD of 14.21. We also reappraised mobile homes. Home site value went up from 2016-312,218,601 to 324,601,702=12,383,101 increase.

<u>Description of Neighborhood 1</u> (Welsh, Knob Hill, Coneway): These are the new homes, generally built in the 1960's and forward. They tend to be larger with more modern amenities such as multiple baths, 2 car garages and are updated (modernized) more often.

<u>Description of Neighborhood 2</u>: This neighborhood primarily consists of the northeast quadrant of the City of Hereford. It has 25 Mile Avenue on the west, Park Avenue and Forrest Avenue on the south but does not include Bluebonnet and Northdale Additions. There are 1,620 residences in this neighborhood making it the largest neighborhood in Hereford. It is also the most varied (least homogenized). These homes are:

- small and poor quality houses, these typically have one bathroom, no garages (however a number of these have been completely remodeled).
- pre-WWII mid-size frame and stucco homes
- small and large post war residences with garages
- the FHA/VA houses that were built in the 1970's
- large brick homes with multiple bathrooms and 2 car garages

<u>Description of Neighborhood 3</u>: These are usually poor quality homes with some big remodeled homes. Homes can be 50 – 100 years old. This neighborhood is located in the downtown area, south of Park Avenue and east of 25 Mile Avenue.

Neighborhoods 4A and 4C were reappraised in 2014. Neighborhood 4B has not been reappraised since 2013. There has not been much change in this neighborhood.

# Description of Neighborhood 4:

Mabry (4A): Many of these residences have been remodeled with new roofs, vinyl siding, window and doors, carpet and ceramic tile in the bathrooms and kitchens as well as throughout the residence. A number have had additions with extra bathrooms and a few have added carports and even garages. The market in this neighborhood has substantially improved in recent years. In fact this neighborhood could be appraised using many of the lower to medium sales found in the #2 (Evants) neighborhood.

Ricketts (4B): This area has not changed much over the years. There have been a few residences fixed up and a few mobile homes have moved in. However, the poor streets combined with the very poor quality residences has prevented the market in this area from increasing to the same degree as other neighborhoods.

<u>Womble (4C)</u>: To some degree the residences in this area have been fixed up. The market value of this area has improved in recent years.

We planned to reappraise Dawn in 2016 along with the rural reappraisal but due to the MAPS (Methods and Assistance Program) review in 2016 we did not make it. We finished Dawn in 2017.

<u>Description of Neighborhood 5:</u> Dawn is an unincorporated community 12 miles east of Hereford on US Hwy 60. There are only 45 properties including 21 single family residences, 13 vacant lots, 6 business properties and 3 exempt properties. There are a couple of the vacant lots that have been equipped with RV hookups for rent.

The lack of sales in this area makes the reappraisal of this community difficult. Therefore, it is difficult to establish a "market" for this area. The commute to working in Hereford would be a negative factor in people purchasing property in Dawn. The appraisers decided to use rural sales for the comparison process. Adding to this, the residences rely upon their own domestic wells for water and have old cesspools or modern septic systems for waste, just like the rural property sales.

In neighborhood 6 (Finlan/Hereford Housing) the last appraisal was in 2013. We ran ratios in 2017 to determine what we will do. No changes were made.

<u>Description of Neighborhood 6:</u> The platted areas known as Finlan Addition and Hereford Housing are unincorporated communities just south of Hereford in Section 111 of Block M-7. There are 183 total properties including 136 single family residences, 32 vacant lots, 6 business properties and 9 exempt properties. Many homes are converted WWII prisoner of war barracks. The lack of any building code has resulted in a hodgepodge of residences; many are below generally accepted living standards. Also, a section of the Finlan Addition is subject to flooding.

The lack of sales in this area makes the reappraisal of this community extremely difficult. When properties change hands they are generally kept within the family. This area is generally seen by the community as an undesirable place to live. Traditional financing is virtually

unavailable, thus when a property sells, it is for cash. However it has been observed by the appraisers, that in recent years, a few properties have been improved in quality and appearance.

# 2017 Real Commercial Property

In 2017 we physically inspected all commercial property when we worked our Business Personal Property and if there are new addition, property removal, or depreciations we flagged accounts to rework when we do our maintenance and building permits. Our ratios came in at 98.6% with a COD of 11.65 which we feel good about.

#### Rural Area

We worked twenty (20) maps in our rural reappraisal (F4, F3, F2, G4, G3, G2, G1, H1, H2, H3, H4, H5, H6,E1,E2,E3, E4, E5, E6). We plan to get maps D1- D5 done in 2018.

## 2017 PERSONAL PROPERTY APPRAISAL

A large part of the value on the appraisal roll is in the form of business personal property. The appraisers followed the district's procedures for discovery, appraisal and general procedures.

#### DISCOVERY / DATA-GATHERING ACTIVITIES / VALUATION

- For existing properties.
  - o Renditions were sent to all existing BPP accounts on December 29, 2016.
  - For accounts that have a situs (actual business location) a physical inspection was made by Danny Jones to ensure that the business is still there and to note any notable changes.
- <u>For new properties</u>. The following "Sources of Discovery" were used to try to identify and inspect (if possible) new BPP accounts.
  - Deed and other real property transfer documents that had been noted during the deed processing in 2016 for any possible BPP.
  - Building permit information was analyzed for any possible BPP.
  - o Driving-out the district.
  - o Input from the community (word of mouth).
  - o The phone book.
  - The newspaper was observed for any advertisements or articles about new businesses.
  - Personal property renditions, some new businesses rendered and renditions that were returned were examined for consigned or leased equipment.
  - Purchased lists. Airplane and vehicle lists were examined and new accounts were created and renditions were sent.
  - The internet including Facebook was searched for possible new businesses.

RENDITIONS: These documents were date stamped; then turned over to the personal property appraiser. A value was placed on the form and then turned over to the data entry personnel for recording manually in a BPP workbook and in the computer system. The form was then imaged.

**Unrendered personal property:** Approximately 29% of the property owners did not provide a rendition to the appraisal district for 2017. The appraiser valued each of these unrendered properties that were recorded in the BPP workbook and then picked up by data entry for the computer. A letter was sent out to all those who did not render by June 12<sup>th</sup>, notifying them a rendition penalty would be assessed for failure to render. However the appraisers held off assessing the penalty until June 30, 2017. In other words, all who would render up to that date would not be charged a late rendition penalty amount.

As a quality control process, data verification reports were printed and then any corrections were processed. Totals were run and checked against last year's totals.

**Results:** 1,224 BPP properties were appraised for 2017 for a total of \$ 393,077,800. This is down about 16 million from 2016. For 2016 we had 1,212 properties that were appraised for a total of \$ 409,044,600.

**Contracted Appraisals:** Morgan Ad Valorem continues to appraise large and complicated accounts for the District. For 2017, 129 properties were appraised for a total of \$ 393,052,335 real, Personal Property and Industrial.

# DEAF SMITH COUNTY APPRAISAL DISTRICT

# 2017 EVANTS (Nbhd 2) Ratio Study

<u>Description of Neighborhood</u> - This nbhd primary consists of the northeast quadrant of the city of Hereford. It has 25 Mile Ave. on the west, Park Ave. and Forrest Ave on the south, but does not include Bluebonnet and Northdale Additions. There are 1,620 residences in this neighborhood, making it the largest nbhd in Hereford. It is also the most varied (least homogenized); there are

- small and poor quality houses, these typically have one bathroom, no garages (however a number of these have been completely remodeled)
- pre-WWII mid-size frame and stucco homes
- small and large post war residences with garages
- the FHA / VA houses that were built in the 1970's
- large brick homes with multiple bathrooms and 2 car garages
- new homes; however only one or two (if any) will be constructed in any given year.

It is predominately residential, however, there are a number of apartments and duplexes scattered throughout the nbhd and there is commercial property along Park Avenue and 25 Mile Avenue.

History of Neighborhood: Appraisal of Residences.

2013 - This nbhd was reappraised and visually inspected for 2013.

**2014** – After the ratio study, it was felt that a visual inspection of all properties was not necessary. However adjustment codes were placed on certain properties adjusting the value up or down.

**2015** – The previous year's adjustment codes were taken off. <u>All property was reappraised and visually</u> inspected for 2015. Land schedules did not change.

**2016** –The ratio studies did not indicate action was needed, thus the 2015 values were carried forward. Land schedules did not change. (Wtd mean .95, mean .95 COD 9.05)

# 2017

<u>Land schedules</u> A ratio study was done on 7 sales (See attached). The wt mean is .99 and the mean is 1.00 with a COD of about 34. The COD of 34 shows there is a wide range of ratios, however, a larger COD is expected with vacant lots. No clear-cut adjustments to the vacant lot schedules are indicated from analyzing the Ratio Study. Thus, the land schedules remained the same as the previous year.

#### Appraisal of Residences.

**Analysis:** A ratio study for single family residences (category A1) was done for this nbhd using sales from 1/1/2015 to 8/25/2016. Using a computer-generated list and weeding out non-arms-length sales and outlier, 61 sales were found. Interestingly there were only 26 sales found for the ratio study for 2016; this is an indication that sales in this nbhd have picked up (a 235% increase).

The ratio study showed a weighted mean of .98, a mean of .95, a COD of 13.83.

- The above measures of appraisal accuracy, (the weighted mean and mean), tell us that the values
  could be 5% low, on average.
- The uniformity (COD) looked good at 13.83.

 Definition of COD - Coefficient of Dispersion is a measure of uniformity; the higher this number is the more unequal the appraisals. Our goal is to have the COD under 15 and preferably close to 10.

#### Action / Plan Procedure:

- 1) The Appraisers Meeting held on 8/25/2016 stated that the residential neighborhoods schedules needed to be updated. Based upon the ratio studies done for all nbhds, the decision was made to adjust some of the residential schedules as follows:
  - a. Class 0, 1, 2, 3, 4, 7, 8, and 9 schedules were left unchanged. Ratio studies did not indicate an adjustment was needed.
  - b. Class 5 schedule was increased 6.7% for 2017, and 6 schedules were increased 6.0%.
- 2) The regular upkeep of building permits and "flagged property" was performed.
- Follow up Ratio Study: Examining subsequent sales indicated that the housing economy was appreciating. Therefore, it was assumed that increasing the schedules of Class 5 & 6 was a "good move" since these two classes contain the majority of homes and are the most bought and sold.

#### Appraisal of Mobile Homes (Manufactured Housing).

**Analysis:** A ratio study for mobile home residences (category A2) was done for this nbhd using 6 sales.

The ratio study showed <u>a weighted mean of .84</u>, <u>a mean of .93</u>, <u>a COD of 23.61</u>.

- The above measures of appraisal accuracy, (the weighted mean and mean), tell us that the values could be somewhat low, on average.
- The uniformity (COD) looked fairly high at 23.61. However, the nature of MHs like supply/demand, volitivity in the poorer market, and factors like depreciation, and obsolescence will produce higher CODs.

## Action / Plan Procedure:

Because the appraisers would be dealing with the Comptroller's MAP and Property Value Study and because there are few sales, the values for these properties would be rolled over from the previous year.

#### Multi-Family - Duplexes and Apartments.

Because the appraisers would be dealing with the Comptroller's MAP and Property Value Study - no appraisal work was performed.



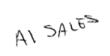
# **EVANTS NBHD Sales Ratio Report for start of 2017**

Search by Neighborhood Code	2 (EVANTS	5)	3 (HFD/WHTD)	4A (MAE	BRY/SPT)	
Search by Sale Date	From:	01/01/2015		To:	08/25/2016	

Resident	desidential Sales														
ratio id #	Pro	perty ID	Situs Location	MA SQF	T	Sale Price Sa	ale Date	Marke	t	State	Ratio	Dev	La	nd SQFT	Comment
	6	920721			0	\$3,200.00 2/	7/2015		\$2,600.00	C1	0.81		0.19	8,750	
	7	920722			0	\$3,200.00 2/	7/2015		\$2,600.00	C1	0.81	1	0.19	8,750	
	8	920897			0	\$3,500.00 2/	7/2015		\$2,600.00	C1	0.74	1	0.26	8,750	ON PHONE DJ WITH TITO
1	14	920812			0	\$1,000.00 3/	/31/2015		\$1,100.00	C1	1.10	)	0.10	9,365	
4	49	918765			0	\$6,000.00 10	0/23/2015		\$2,600.00	C1	0.43	3	0.57	8,750	
	54	4835	503 E 2ND TX		0	\$19,000.00 1/	/14/2016		\$21,000.00	C1	1.11	l	0.10	14,000	
	98	1862	310 13TH TX		0	\$3,000.00 7/	/11/2016		\$6,000.00	C1	2.00	)	1.00	20,000	
	7 - cc	ount				\$38,900.00			\$38,500.00	-	7.01	1 :	2.40		
				Wt mean Mean COD (mean) COD ( WT mean)		0.99 1.00 34.33 34.71									
Commerci	ial Sale	s													
	55	1306	224 N 25 MILE AVE TX		0	\$59,000.00 2/	/1/2016		\$45,000.00	C1				9,000	LISTED FOR 60,000 SOLD FOR 59,000 PER JOSE ON PHONE DJ
	4	4870	1001 E 2ND TX		0	\$27,000.00 1/	/27/2015		\$18,900.00	C1	0.70	)	0.30	63,000	OVER THE PHONE TAYLOR SAID 27,000
Outliers															COULD HAVE SOLD LOW BALLI WAS
	30	27042	TX		0	\$4,000.00 7/	/15/2015		\$11,900.00	C1				39,600	GETTING A DIVORCE, SEE PAGE 3 OF DEED

# **EVANTS NBHD Sales Ratio Report for start of 2017**

Search by Neighborhood Code	2 (EVANTS)	3 (HFD/WHTD)	4A (MAE	BRY/SPT)
Search by Sale Date	From:	01/01/2015	To:	08/25/2016



						_				
ratio id#	Property ID	Situs Location	MA SQFT	Sale Price Sale Date	Market	Ratio	Abs Dev Class	\$/sqft	Land SQFT Comment	N
6	1979	410 LONG TX	864	\$34,600 2/26/2016	\$17,000	0.49	0.49 3F+	\$40.05	6,600 Owner Finance	2
5	1290	115 AVE.A TX	1,557	\$85,000 2/11/2016	\$48,000	0.56	0.42 4F+	\$54.59	17,000 Owner Financed Danley (bought for 20K in 2011)	2
9:	2 2046	425 AVE.E TX	1,172	\$75,000 6/2/2016	\$48,300	0.64	0.34 5F-	\$63.99	11,340 \$64/sqft w/no garage?	2
9	7 1374	236 AVE.B TX	1,078	\$68,000 7/1/2016	\$44,800	0.66	0.32 5F	\$63.08	24,800 Ower Financed Danley (bought for 24K in 2014)	2
9	5 1481	215 AVE.H TX	1,184	\$64,500 6/30/2016	\$44,800	0.69	0.29 5F	\$54.48	7,560	2
3	5302	835 BLEVINS TX	866	\$50,000 8/4/2015	\$38,200	0.76	0.22 4M+	\$57.74	6,413 \$58/sqft Raymond Realtor	2
5	5134	714 BLEVINS	1,479	\$65,000 11/2/2015	\$50,200	0.77	0.21 4M+	\$43.95	9,750 Owner Financed	2
7	1 2202	405 AVE.I TX	2,596	\$115,000 4/19/2016	\$91,800	0.80	0.18 5F+	\$44.30	17,820 Quicken Loans	2
10	5196	834 IRVING TX	1,248	\$64,804 8/5/2016	\$52,400	0.81	0.17 5F	\$51.93	8,060	2
8:	5298	827 BLEVINS TX	1,305	\$65,000 5/4/2016	\$53,500	0.82	0.16 5M	\$49.81	8,750	2
10	1 2187	431 AVE.G TX	1,225	\$66,500 7/29/2016	\$56,200	0.85	0.13 5M+	\$54.29	8,807 Jorge Gonzales	2
7	6046	616 AVE.G TX	1,104	\$65,000 4/13/2016	\$55,000	0.85	0.13 5F+	\$58.88	7,440	2
6	9 6044	614 AVE.G TX	1,803	\$110,000 3/31/2016	\$93,100	0.85	0.13 6M-	\$61.01	8,060	2
4	6142	620 STAR TX	1,140	\$70,695 9/16/2015	\$60,000	0.85	0.13 5M	\$62.01	8,060	2
3	7 1914	339 -341 AVE A TX	2,240	\$65,000 8/18/2015	\$55,400	0.85	0.13 4F+	\$29.02	14,000 Owner Financed	2
3	3 1455	231 AVE.F TX	1,149	\$50,000 8/4/2015	\$43,600	0.87	0.11 5F	\$43.52	5,586	2
9	5 5990	610 AVE.I TX	1,076	\$71,000 6/21/2016	\$62,500	0.88	0.10 6M-	\$65.99	7,522	2
4	2 5133	716 BLEVINS	1,470	\$79,263 8/26/2015	\$70,100	0.88	0.10 6M-	\$53.92	11,050 Quicken Loans	2
	3 2297	411 N AVE.K TX	1,170	\$45,000 1/16/2015	\$40,800	0.91	0.07 5F	\$38.46	8,100 Owner Financed	2
2	8 6351	712 AVE.F TX	1,305	\$83,460 7/2/2015	\$76,500	0.92	0.06 6M-	\$63.95	8,320	2
7	5156	704 IRVING TX	1,323	\$60,000 4/29/2016	\$55,400	0.92	0.06 5M+	\$45.35	Owner Financed (sold a little high need cash down payment DJ)	2
1	3 6108	910 AVE.H	2,008	\$94,000 3/30/2015	\$86,900	0.92	0.06 5M+	\$46.81	274,210	2
10	0 6076	618 AVE.G TX	1,010	\$63,900 7/13/2016	\$60,800	0.95	0.03 6M-	\$63.27	8,060	2
9	0 1252	133 AVE.B TX	1,488	\$72,000 5/25/2016	\$68,600	0.95	0.03 5M	\$48.39	10,000	2
4	5 1621	304 STAR TX	1,308	\$75,000 9/25/2015	\$71,600	0.95	0.03 6M-	\$57.34	8,370	2
. 1	0 6107	2010 AVE.H TX	3,431	\$190,000 2/27/2015	\$182,300	0.96	0.02 6M	\$55.38	75,524	2
5	3 1007	120 STAR TX	1,363	\$72,000 12/22/2015	\$69,100	0.96	0.02 5M+	\$52.82	9,045	2
2	7 1082	111 AVE.I TX	1,810	\$85,000 6/29/2015	\$82,100	0.97	0.01 5F+	\$46.96	13,000	2
1	1 1578	233 STAR TX	1,682	\$92,000 3/18/2015	\$89,900	0.98	0.00 6M-	\$54.70	8,235 THERE WAS 4,000 IN SELLERS CONCESSIONS	2
2	9 5082	509 IRVING TX	1,248	\$71,000 7/8/2015	\$69,900	0.98	0.00 6M-	\$56.89	8,320	2
3	5 1900, 2339, 5079	313 Ave.B, 503 Ave.K, 518 Blev	3,303	\$88,500 8/7/2015	\$87,400	0.99	0.01 4F	\$26.79	7,800 3 residences, 1092, 816 & 1008 sqft	2
4		909 BREVARD	1,091	\$58,500 8/21/2015	\$57,800	0.99	0.01 6M-	\$53.62	7,500	2
6	8 10420	1607 BLEVINS TX	1,516	\$93,279 3/30/2016	\$92,200	0.99	0.01 6M-	\$61.53	9,605	2
7	3 2327	519 STAR TX	2,294	\$103,000 4/15/2016	\$101,900	0.99	0.01 6F-	\$44.90	9,045	2
4	0 2125	440 PALOMA LANE TX	1,404	\$77,000 8/21/2015	\$76,300	0.99	0.01 6F-	\$54.84	8,752	2
	8 5202	801 BREVARD TX	1,060	\$45,000 8/19/2015	\$44,600	0.99		\$42.45	7,500 SOLD 10/15/2005 FOR 10,000 DOWN FINANCEL 35,000 9% INT DJ	2
	8 5110	610 BLEVINS TX	1,064	\$32,000 4/30/2015	\$32,000	1.00	0.02 4F+	\$30.08	7,800	2
	5 1617	314 STAR TX	1,511	\$57,000 4/2/2015	\$58,100	1.02	0.04 5M+	\$37.72	7,830	2
	2 5273	908 BREVARD TX	1,129	\$57,000 3/30/2015	\$58,400	1.02	0.04 5M+	\$50.49	10,000	2
3	6 6024	617 AVE.G TX	1,174	\$50,000 8/10/2015	\$51,400	1.03	0.05 5M	\$42.59	7,440	2
4	2254	426 STAR TX	2,313	\$95,000 10/8/2015	\$98,100	1.03	0.05 6M-	\$41.07	APPRAISAL CAME IN AT 99,000 SOLD 95,000 - 11,340 5,000= 90,000 DJ SELER PD 5,000 OF CLOSING	
10		113 AVE.C TX	1,982	\$83,000 8/4/2016	\$95,000	1.02	0.05 5F+	¢41.00	COST DJ	2
	8 - 1892	304 AVE.A TX	728	\$83,000 8/4/2016 \$22,000 2/10/2016	\$85,900	1.03 1.04		\$41.88 \$30.22	12,000	2
3	1092	JUHAVE.A IA	128	\$22,000 2/10/2016	\$22,900	1.04	0.06 4F	\$30.22	12,892	2

						- 41						
24	5047	304 AVE.K TX	840	\$37,500	6/8/2015	- Jak	\$39,300	1.05	0.07 5F	\$44.64	9,620	2
66	2287	401 STAR TX	1,531	\$85,000	3/29/2016		\$89,200	1.05	0.07 6M-	\$55.52	11,070	2
52	1100	136 AVE.H TX	1,146	\$50,000	11/4/2015		\$52,700	1.05	0.07 5M+	\$43.63	7,025	2
87	1026	135 N AVE.K TX	1,092	\$40,000	5/20/2016		\$42,300	1.06	0.08 5M	\$36.63	8,100	2
23	1091, 10889	900 & 908 LAFAYETTE	1,395	\$15,000	6/1/2015		\$16,300	1.09	0.11 3F	\$10.75	7,450 included vacant lot	2
67	1340	201 UNION TX	1,310	\$19,550	3/29/2016		\$22,200	1.14	0.16 3F+	\$14.92	10,471	2
62	6370	708 STANTON TX	1,076	\$40,800	2/29/2016		\$47,000	1.15	0.17 4M+	\$37.92	8,060	2
63	1626	309 N AVE.K TX	780	\$18,000	3/7/2016		\$21,000	1.17	0.19 4F-	\$23.08	6,750	2
64	1622	300 STAR TX	1,988	\$75,000	3/21/2016		\$87,800	1.17	0.19 5M+	\$37.73	10,125	2
89	1112	815 E PARK AVE TX	2,073	\$58,555	5/23/2016		\$68,700	1.17	0.19 5M	\$28.25	21,228	2
50	1734	334 AVE.G TX	1,816	\$17,000	10/30/2015		\$20,500	1.21	0.23 4F	\$9.36	8,936	2
93	2399	519 AVE.G TX	1,164	\$40,000	6/3/2016		\$48,500	1.21	0.23 5M+	\$34.36	6,948	2
57	5228	812-A BREVARD TX	1,314	\$24,000	2/8/2016		\$29,200	1.22	0.24 3M+	\$18.26	7,500 SOLD WITH CASH WHICH MEANS SALES PRICE COULD BE LOW DJ	2
94	2321	505 STAR TX	2,992	\$105,000	6/9/2016		\$130,000	1.24	0.26 6M-	\$35.09	WANTED & LISTED FOR 139,000, COULD HAVE 14,175 SOLD FOR 110,000 BUT HELD OUT TO LATOR SALING FOR 105,000 PER RAMON DJ	2
9	1877	321 AVE.B TX	1,840	\$57,000	2/11/2015		\$70,700	1.24	0.26 5F	\$30.98	17,067 OWNER FINANCED!	2
65	1535	205 AVE.J TX	1,093	\$35,000	3/24/2016		\$45,700	1.31	0.33 5M	\$32.02	6,057	2
77	1526	223 AVE.J TX	864	\$20,000	4/28/2016		\$26,900	1.35	0.36 4F-	\$23.15	10,428	2
16	5109	612 BLEVINS TX	896	\$27,000	4/7/2015		\$41,500	1.54	0.56 4F	\$30.13	7,800	2
61 -	-Count		:	\$3,893,406		\$	3,705,300	59.78	8.27			

Mean	0.98
Wt Mean	0.95
C.O.D.	13.83

nbhd 3									
ratio i	Property ID	Situs Location	MA SQFT	Sale Price Sale Date	Market	Ratio	Abs Dev Class	Land SQFT Comment	N
71	919178	610 W 2ND TX	672	\$27,000 4/13/2016	\$20,200	0.75	0.23 4F	3,240	3
26	4768	610 E 5TH TX	2,301	\$81,000 6/20/2015	\$64,500	0.80	0.18 5F-	14,000	3
99	4855	704 E 3RD	962	\$34,000 7/13/2016	\$27,100	0.80	0.18 5F-	7,000	3
25	4299	303 E 5TH STREET TX	1,096	\$26,000 6/19/2015	\$20,800	0.80	0.18 3M	6,825 IN PERSON	3
5	4629, 4630	409 & 411 W 4TH	2,688	\$59,500 1/28/2015	\$48,800	0.82	0.16 4F+	5,000 2 residences, 1,344 sqft each	3
86	4849	710 E 3RD STREET TX	1,652	\$50,000 5/16/2016	\$42,200	0.84	0.14 5F	9,800	3
104	4471	429 N MILES TX	1,787	\$95,000 8/15/2016	\$88,800	0.93	0.05 6M	8,400 Cash Sale	3
20	4791	701 E 3RD TX	1,114	\$19,000 5/6/2015	\$19,100	1.01	0.03 5F	7,280 ON PHONE 8,000 DOWN FINANCED 11,000= 19,000 DJ	3
91	4342	136 N SAMPSON TX	880	\$40,000 6/1/2016	\$41,900	1.05	0.07 4M	13,580	3
81	4627	404 W 3RD STREET TX	1,090	\$31,000 5/2/2016	\$33,200	1.07	0.09 5F	7,000	3
39	4844	202 LAWTON TX	984	\$46,000 8/20/2015	\$51,900	1.13	0.15 6M-	7,000 THEY FELT LIKE THEY SOLD CHEAP, WAS IN A HURRY DID NOT USE A REALTOR WANTED TO SALE	3
76	4856	806 E 3RD STREET TX	1,840	\$70,000 4/25/2016	\$79,800	1.14	0.16 6F	9.238 QUICK THOUGHT THE COULD GET MORE BIT NOT 79000 SAY 75000 DJ	. 3
88	4611, 4612	605 & 607 JACKSON	1,597	\$25,000 5/20/2016	\$29,000	1.16	0.18 3F+	9,334 2 residences, 940 & 657 sqft	3
21	4549	307 E 6TH STREET TX	820	\$20,000 5/15/2015	\$28,700	1.44	0.45 4F	7,000	3
14	-Count		•	\$623,500	\$596,000	13.73	2.25		

Mean	0.98
Wt Mean	0.96
C.O.D.	16.37

nbhd 4 ratio i Property ID 5349

Situs Location 501 WHITTIER TX MA SQFT

Sale Price Sale Date Market 936 \$40,000 5/12/2016

\$29,000

Ratio Abs Dev Class 0.73 0.26 3F+

Land SQFT Comment 7,800

32 5016 200 BLEVINS TX 84 10279 505 GEORGE TX 3 -Count \$32 \$17,000 7/31/2015 984 \$49,900 5/11/2016 **\$106,900**  \$14,200 0.84 0.14 3F \$48,300 0.97 0.01 5F \$91,500 2.53 0.41 9,750 19,950

Mean	0.84
Wt Mean	0.86
C.O.D.	16.29

07

# Deaf Smith County Appraisal District 2017 Commercial Property 50 SAMPLES

			50 SAMPLE			
	DSCAD	Actual		Actual		
Property	Appraised	Sales	Sales	Sales		
ID	Market Value	Price	Date	Ratio	Deviation	Notes
3994	129,000	125,000	01/03/14	1.03	0.04	106 Holly-Brown Fert.
22985	30,600	30,000	04/09/15	1.02	0.03	Austin Rd 25% Adj-OF
2656	255,900	262,500	10/31/14	0.97	0.02	25 Mile KFC 25% Adj- OF
920527	21,000	20,000	03/21/14	1.05	0.06	S 385 -Land only
26234	22,700	23,000	04/15/14	0.99	0.00	148 Main
7973-7974	325,900	270,000	05/14/14	1.21	0.22	1303 1st-jj's-mls-380,000
4387	43,900	50,000	06/04/14	0.88	0.11	Old Bldg-146 E 2nd
4384	237,500	225,000	06/20/14	1.06	0.07	6 Bldg's Main
3974	295,300	360,000	07/14/14	0.82	0.17	915 1st-Budget-hotel
4902	440,000	427,600	07/29/14	1.03	0.04	409 E 1ST-MK MIDDLETON
5460	128,400	120,000	08/21/14	1.07	0.08	PINE - SIDES
11176	265,400	270,000	04/04/17	0.98	0.01	STD-BARN-CARRILLO
25709	92,000	91,250	10/28/14	1.01	0.02	NEW YORK- BARN
4341	134,800	123,750	12/01/14	1.09	0.10	KEYES ELEC-25%-OF
4706	64,800	65,000	01/05/15	1.00	0.01	MARK ANDREWS REAL
7706	348,100	341,000	01/21/15	1.02	0.03	807 S 385-DDT
3970	403,300	540,000	03/03/15	0.75	0.24	LOVE'S 4.61-VAC LAND
1065	96,200	100,000	02/27/15	0.96	0.03	SPUDNUT SHOP PARK AVE
11460	24,000	25,000	04/06/15	0.96	0.03	VACANTLAND PARK AVE
5613	434,100	450,000	05/12/15	0.96	0.03	HWY 60- KEMP
5408	41,300	45,000	06/23/15	0.92	0.07	COKE WAREHOUSE-Hwy60
10311	428,100	410,000	12/08/15	1.04	0.05	25 mile-crofford auto - OF
4385	49,500	55,000	08/27/15	0.90	0.09	2 sisters main
920875	116,001	111,063	09/01/15	1.04	0.05	Plains Ins-25%-OF
22906	162,500	180,000	09/02/15	0.90	0.09	N 25-gilberts meat
20139	28,900	32,000	09/18/15	0.90	0.09	S 385-Hamby
7992	101,700	135,000	11/02/15	0.75	0.24	Holly-Axe-Barn
4503	221,800	225,000	10/26/15	0.99	0.00	Hereford Brand
7510	612,000	710,000	12/14/16	0.86	0.13	Holstein Feed Yard
4320	107,000	104,000	12/30/15	1.03	0.04	Langehenning-HTFCU
3912	181,200	170,000	01/25/16	1.07	0.08	25 Mile-Hfd welding
4697	49,900	50,000	02/06/16	1.00	0.01	133 Bennett-Beauty Shop
1306	45,000	59,000	02/01/16	0.76	0.23	vacant lot 25 Mile- Small
4842	22,900	33,000	02/18/16	0.69	0.30	609 2nd -small shop
3060	345,600	356,000	02/29/16	0.97	0.02	E park Funeral home
4418	36,900	45,000	03/24/16	0.82	0.17	128 1st-Guzman -Shop
4325	55,000	52,500	04/27/16	1.05	0.06	

4428	24,600	25,000	05/13/16	0.98	0.01	main st
7969	38,900	50,000	06/01/16	0.78	0.11	Valdez Welding old bldg
10728	66,800	75,000	06/30/16	0.89	0.10	111E 15th-Miller
3975	270,000	432,000	08/16/16	0.63	0.36	vacant land 8.49/sq' hi
6345	488,300	415,000	09/23/16	1.18	0.19	Higginbotham-Bartlett
2475	212,700	245,000	10/21/16	0.87	0.12	HUNAN
6544	77,300	85,000	11/14/16	0.91	0.08	
4714	363,200	400,000	12/21/16	0.91	0.08	KFC 600,000-200,000BK-PP
921256	3,200	3,200	03/31/17	1.00	0.01	VL HRD GRAIN
4494	131,500	130,000	04/27/17	1.01	0.02	HWY60-VACANT LAND
4553	59,300	35,000	04/07/17	1.69	0.70	RES-OFF-MAIN ST
7999	76,300	50,000	06/27/17	1.53	0.54	CANDY MAN
4502	103,000	75,000	08/07/17	1.37	0.38	OLD SPS
	8,313,301	8,711,863		49.30	5.77	
				#DIV/0!		

COD = 11.6500	Avg. Means=	98.60	Absolute Dev Avg =	11.540
COD (Coefficient of Dispersion) =	Average Means=Total	Actual Sales	Avg Absolute Dev = Total on Absolute Dev.	Divided by the #
Divide Total of Dev. Column,	Ratio divided by numb	er of samples	of examples.	
divided by # of samples, X Avg.				
Means	WT MEAN 95.42		Dev=Ave. Means less Actual Sales	Ratio



#### MARKET ANALYSIS 2017

	ADDRESS	GROSS RENT	NET INCOME	SALES & PRICE	CAP RATE
1248	315 E Park TERRY'S FLORAL	1400@mox12=16,800	x75%=12,600	÷123,000(4/28/11)	10.02%
4697	133 BENNETT-BEAUTY SALON	600@mox12=7,200	x75%=5,400	÷50,000(4/29/16)	10.08%
25720	815 S 25 MILE(Clift Land Bank)	3000'X6.40= 19,200	x75%=14,400	129.000 (8/12/13)	11.01%
4320	320 Schley(Terry's Law Office)	3960'x4.00=15,760	x75%=11,820	104,000 (12/30/15)	11.03%
1065	1001 E Park (Spudnut Shop)	3,120'x5.00=15,600	x75%=11,700	100,000 (2/27/15)	11.07%
25709	New York St. (Shop)	5,000'x2.75=13,750	x75%=10,312	91,250 (10/28-14)	11.30%
4362	128 E 5th (Office-Solomon)	2,250'X4.00=9,000	x75%=6,750	adj time 60,000	11.25%
2475	149 N 25 MILE(Hunan)	6300'x6.00=37,800	x75%=28,350	÷245,000(10/21/16)	11.50%
7705	902 Columbia (Off-Res)	800x12=9,600	x75%=7,200	adj 57,400	12.05%
4387	146 E 2nd (Junk shop)	8,296'x.80=6,636	X75'=3111	÷40,000 (6/4/14) Adj	12.44%
5408	529 Myrtle (Coke warehouse)	7,797'x100=7,797	x75%=5,847	÷45,000 (6/23/15)	12.99%
1418	128 W 1st (Garage shop)	3,000'x2.50=7,500	x75%=5,625	÷45,000 (3/24/16)	12.50%
22985	3866 FM 1259 (old barn)	4,650'x1.50=6,975	x75%=5,231	÷40,000 (4/9/15)	13.00%

Expense Ratio

15% Expense

10% V&C loss

Total

25% -100%=75%

A	&	Tax	Consu	tants	Cap	Rate	

4606	900 N Lee(Janie's Pies)	Rogers Band of Inv	10.50% (18% 12/14/2016
24798	3640 Holly Sugar(Miguel)	Kyle Dudley	11.00% 4/8/2014
27902	701 N 25 Mile (Hereford Venture)	Real Estate Tax Consul	11.00%
2490	535 N 25 Mile (Tractor Supply)	Meritax LLC	10,00% 25% Expense
	FirstBank SW Hotel		12.50% 2016
11170	420 Ranger (Apt/Nursing home)	Steve Rogers 1	11-11.50% cap rate 5/3/2007

# **Deaf Smith County Appraisal District**

2017 Sales Ratio and Adjusted Sales Ratio Comparison
Sorted by Neighborhood Code, then by Sales Ratio within neighborhood (73 Samples)

				Sorted by N	eighborho	od Code, the	n by Sales Rat	io within ne	ighborhoo	d (73 Sam	ples)				
		Neighbor-	2017	Actual				Adjusted	2017			Sales	2016		1
Property		hood	Appraised	Sales	Sale		Adjusted	Sales	Sales		Square	Price per	DSCAD	2016	
ID	Address	Code	Market Value	Price	Date	GRADE	Sale Price	Ratio	Ratio	Deviation	Footage	Sq. Foot	Mk Value	Ratio	Deviation
3027	104 FIR	1H	96,200	97,000	06/06/16	6M-%	97,000	0.99	0.99	0.04	1620	59.88	91,500	0.94	0.02
6269	135 CHEROKEE	1E	120,700	138,500	03/20/17	6M%	138,500	0.87	0.87	0.08	1826	75.85	115,500	0.83	0.09
	120 QUINCE	1B	190,000	184,500	01/26/17	7M-%	184,500	1.03	1.03	0.07	3175	58.11	190,000	1.03	0.11
	242 IRONWOOD	1E	109,300	106,800	04/04/17	6M-%	106,800	1.02	1.02	0.07	1982	53.88	103,800	0.97	0.05
	314 WESTERN	1L	58,200	57,000	03/20/17	6M-%	57,000	1.02	1.02	0.07	1313	43.41	55,300	0.97	0.05
	814 COLUMBIA	1A	143,400	150,000	03/13/17	7M-%	150,000	0.96	0.96	0.00	1884	79.62	143,400	0.96	0.04
	1524 BREVARD	2	151,400	159,000	03/31/17	6M-%	159,000	0.95	0.95	0.00	3361	47.31	141,400	0.89	0.03
	116 ELM	1G	88,500	87,000	03/31/17	6M-%	87,000	1.02	1.02	0.06	1647	52.82	84,400	0.97	0.05
	111 ELM	1G	115,000	95,000	03/29/17	6M-%	95,000	1.21	1.21	0.25	2179	43.60	109,200	1.15	0.23
	902 IRVING	2	63,700	64,000	03/28/17	6M-%	64,000	1.00	1.00	0.04	998	64.13	64,100	1.00	0.08
	906 BREVARD	2	60,900	62,000	03/28/17	5M+	62,000	0.98	0.98	0.03	1036	59.85	58,200	0.94	0.02
	4285 HWY 385	RURAL	240,200	230,000	04/06/17	6M+	230,000	1.04	1.04	0.09	2208	104.17	240,300	1.04	0.12
	119 CENTRE	1G	87,200	90,000	03/16/17	6M-%	90,000	0.97	0.97	0.01	1645	54.71	83,000	0.92	0.00
	142 JUNIPER	1H	51,800	64,950	03/31/17	5M+%	64,950	0.80	0.80	0.16	1104	58.83	49,300	0.76	0.16
	321 ELM	1A	117,100	121,500	03/28/17	6M-%	121,500	0.96	0.96	0.01	2066	58.81	111,400	0.92	0.00
	713 CHEROKEE	1J	82,900	90,000	03/31/17	6M-%	90,000	0.92	0.92	0.03	1340	67.16	73,000	0.81	0.11
	141 GREENWOOD	1F	118,100	127,500	06/03/16	6M-%	127,500	0.93	0.93	0.03	1896	67.25	112,200	0.88	0.04
	107 ELM	1G	133,800	145,000	06/13/16	6M%	145,000	0.92	0.92	0.03	2388	60.72	127,200	0.88	0.04
	141 PECAN	1C	122,700	120,000	06/13/16	6M-%	120,000	1.02	1.02	0.07	1878	63.90	116,600	0.97	0.05
	237 ASPEN	1J	84,700	83,000	06/15/16	6M%	83,000	1.02	1.02	0.06	1271	65,30	80,300	0.97	0.05
	244 CENTRE	1F	96,900	85,000	06/21/16	6M-%	85,000	1.14	1.14	0.18	1680	50.60	92,100	1.08	0.16
	219 DOUGLAS	1F	100,600	105,000	06/23/16	6M%	105,000	0.96	0.96	0.00	1431	73.38	82,700	0.79	0.13
	338 CENTRE	1G	135,800	149,000	07/06/16	6M-%	149,000	0.91	0.91	0.04	2224	67.00	129,000	0.87	0.05
	114 JUNIPER	1H	144,900	146,000	06/30/16	6M-%	146,000	0.99	0.99	0.04	2172	67.22	137,400	0.94	0.02
	341 STADIUM	1D	108,500	100,000	08/05/16	6M-%	100,000	1.09	1.09	0.13	2021	49.48	103,000	1.03	0.11
	128 NUECES	1C	169,200	170,000	07/25/16	7M-%	170,000	1.00	1.00	0.04		71.61	169,200	1.00	0.08
	204 KINGWOOD	1B	138,700	148,000	07/25/16	6M+%	148,000	0.94	0.94	0.02		78.98	131,600	0.89	0.03
	219 ELM	1F	75,500	68,000	07/28/16	6M-%	68,000	1.11	1.11	0.15		47.42	71,800	1.06	0.14
	115 OAK	1C	113,000	126,000	08/31/16	6M-%	126,000	0.90	0.90	0.06		70.27	104,000	0.83	0.09
	146 NUECES	1C	95,100	105,000	09/20/16	5M+%	105,000	0.91	0.91	0.05		48.63	90,600	0.86	0.05
	121 OAK	1C	101,900	117,500	09/12/16	6M-%	117,500	0.87	0.87	0.09		61.78	97,000	0.83	0.09
	704 BALTIMORE	1A	163,300	170,000	09/15/16	6M%	170,000	0.96	0.96	0.00		78.78	155,100	0.91	0.01
2844		1L	97,700	103,000	09/23/16	6M-%	103,000	0.95	0.95	0.01		63.94	80,800	0.78	0.14
	235 RANGER	1D	146,000	156,500	10/03/16	6M+%	156,500	0.93	0.93	0.02		69.03	104,300	0.67	0.25
	201DOUGLAS	1F	132,700	150,000	10/03/16	6M-%	150,000	0.88	0.88	0.07		70.99	126,800	0.85	0.07
	213 SUNSET	1D	90,200	90,824	10/05/16	6M-%	90,824	0.99	0.99	0.04		50.68	85,900	0.95	0.03
	210 KINGWOOD	1	145,400	139,900	10/03/16	8M-%	139,900	1.04	1.04	0.08			135,500	0.97	0.05
6630		1D	125,700	125,000	10/12/16	6M-%	125,000	1.01	1.01	0.05			119,700	0.96	0.04
26005		1WC	305,300	320,000	10/12/16	9M%	320,000		0.95	0.00			296,300	0.93	0.01
6569		1B	135,800	150,000	11/01/16	6M-%	150,000		0.93	0.05		68.37	129,000	0.86	0.06
3101		1F	85,400	95,959	11/07/16	6M-%	95,959		0.89	0.03			81,300	0.85	0.07
2567		1J	80,400	90,000	10/19/16	6M-%	90,000		0.89	0.06			76,500	0.85	0.07
	233 CHEROKEE	15 1E	120,800	125,000	11/22/16	6M-%	125,000		0.97	0.01			114,800	0.92	0.00
		1B	116,200	116,000	11/28/16	6M-%	116,000		1.00	0.05			110,200	0.95	0.03
	104 QUINCE	1B 1J		73,000	12/05/16	6M-%	73,000		0.96	0.00			66,400	0.91	0.01
6342	711 CHEROKEE	l 1J	69,800	/3,000	12/05/16	OIVI-%	/3,000	0.96	0.96	0.00	11/4	02.18	00,400	0.81	0.01

#### **Deaf Smith County Appraisal District**

2017 Sales Ratio and Adjusted Sales Ratio Comparison

				Sorted by N	eighborho	od Code, the	n by Sales Rat	io within ne	ighborhoo	d (73 Sam	ples)				
		Neighbor-	2017	Actual				Adjusted	2017			Sales	2016		
Property		hood	Appraised	Sales	Sale		Adjusted	Sales	Sales		Square	Price per	DSCAD	2016	
ID	Address	Code	Market Value	Price	Date	GRADE	Sale Price	Ratio	Ratio	Deviation	Footage	Sq. Foot	Mk Value	Ratio	Deviation
6679	132 OAK	1C	166,500	178,000	12/09/16	6M-%	178,000	0.94	0.94	0.02	3684	48.32	162,000	0.91	0.01
3354	245 DOUGLAS	1F	89,800	85,000	12/20/16	6M-%	85,000	1.06	1.06	0.10	1520	55.92	85,500	1.01	0.09
3466	902 PLAINS	1G	111,300	115,000	01/09/17	7M-%	115,000	0.97	0.97	0.01	1450	79.31	97,330	0.85	0.07
918680	312 HICKORY	1L	126,500	134,000	02/15/17	6M+%	134,000	0.94	0.94	0.01	1586	84.49	120,000	0.90	0.02
6676	124 OAK	1C	159,600	167,000	04/11/16	6M%	167,000	0.96	0.96	0.00	2232	74.82	145,800	0.87	0.05
6644	117 LIVEOAK	1A	230,300	269,000	03/04/16	7M-%	269,000	0.86	0.86	0.10	3534	76.12	230,300	0.86	0.06
25752	442 HICKORY	1E	114,100	125,000	04/21/17	6M%	125,000	0.91	0.91	0.04	1770	70.62	108,100	0.86	0.06
6782	114 PECAN	1B	146,000	127,500	04/20/17	6M-%	127,500	1.15	1.15	0.19	2292	55.63	138,800	1.09	0.17
5910	1401 16TH	2	104,800	97,500	03/03/17	6M-%	97,500	1.07	1.07	0.12	2314	42.13	99,200	1.02	0.10
5943	623 STAR	2	85,600	84,900	09/23/16	6M-%	84,900	1.01	1.01	0.05	1633	51.99	81,200	0.96	0.04
3572	307 ELM	1A	162,600	152,440	03/24/17	6M-%	152,440	1.07	1.07	0.11	2588	58.90	154,400	1.01	0.03
3345	400 HICKORY	1E	126,100	133,000	01/27/17	6M%	133,000	0.95	0.95	0.01	1801	73.85	113,300	0.85	0.07
5520	4285 HWY 60	RURAL	240,200	230,000	04/06/17	6M+	230,000	1.04	1.04	0.09	2208	68.47	240,300	1.04	0.12
3394	237 ELM	1F	94,700	98,000	05/01/17	6M-%	98,000	0.97	0.97	0.01	1532	63.97	84,900	0.87	0.05
2456	145 SUNSET	1G	93,900	105,000	05/01/17	6F-%	105,000	0.89	0.89	0.06	2103	49.93	89,200	0.85	0.07
7712	3562 HWY 385	3	91,200	115,700	05/12/17	5M+%	115,700	0.79	0.79	0.17	1879	61.58	86,900	0.75	0.17
6682	108 MIMOSA	1C	85,300	90,000	05/12/17	6M-%	90,000	0.95	0.95	0.01	1450	62.07	81,200	0.90	0.02
3142	137 JUNIPER	1H	85,700	104,000	05/12/17	6M-%	104,000	0.82	0.82	0.13	1464	71.04	81,400	0.78	0.14
6301	246 16TH	1E	146,400	161,000	05/18/17	6M+%	161,000	0.91	0.91	0.05	2303	69.91	139,800	0.87	0.05
2566	526 WILLOW	1J	97,800	132,500	05/26/17	6M-%	132,500	0.74	0.74	0.22	1788	74.11	92,900	0.70	0.21
1662	315 STAR	2	77,800	95,000	05/25/17	5M+%	95,000	0.82	0.82	0.14	1609	58.48	74,100	0.70	0.21
2511	544 WILLOW LANE	1J	96,500	109,000	05/31/17	6M-%	109,000	0.89	0.89	0.07	1701	64.07	92,900	0.85	0.06
3299	227 CENTRE	1F	141,300	135,000	05/31/17	6M%	135,000	1.05	1.05	0.09	2486	54.30	134,100	0.99	0.08
6631	121 KINGWOOD	1D	122,500	148,000	05/31/17	6M-%	148,000	0.83	0.83	0.13	2332	63.46	116,600	0.79	0.12
1938	416 AVE.B	2	57,800	64,000	12/15/16	5M+%	64,000	0.90	0.90	0.06	1140	56.14	54,900	0.86	0.04
6566	3558 1058	RURAL	222,400	239,000	06/30/16	6M%	239,000	0.93	0.93	0.03	3862	61.88	205,200	0.86	0.10
3084	126 IRONWOOD	1H	108,700	126,000	06/06/17	6M-%	126,000	0.86	0.86	0.10	1759	72.00	103,200	0.82	0.10
6235	325 CHEROKEE	1E	75,600	80,000	06/26/17	5M+	80,000	0.95	0.95	0.01	1427	56.06	72,000	0.90	0.04
73	TOTALS OR AVG	TOTALS	8,791,600	9,197,973			9,197,973	69.97	69.98	4.63			8,326,630.00	66.02	5.48
														90.00	

COD- 4.82 2016-6.08

COD (Coefficient of Dispersion) = Divide Average Absolute Deviation by Average Mean.

2017 CAD VALUE

AVG MEAN WT MEAN

0.95863 0.95582 Avg. Means=

96.0000 Average Means=Appraised Mkt Value/Adj. Sale Price

Absolute Dev Avg =

Avg Absolute Dev = Total on Absolute Dev. Divided by the # of examples. Based on Adjusted

Sales Ratio

COD 2017.00 4.82 COD 2016.00 8.26 Average % Appreciation =

Average % Appreciation = Total Sales Price divided by Total 2017 Appraised Value.

2016 CAD VALUE

90.52 WT MEAN AVG MEAN 90.43

11/7/2017

#### **EVANTS NBHD Sales Ratio Report for start of 2017**

	Coarob by Ma	ighborhood Code	2 (EVANTS)	3 (HFD/WHTD)	4A (MABI	V/SPT)	1					
	Search by Sa	highborhood Code	From: 01/01/		To:	08/25/2016	1					
	Search by Sa	le Date	110111. 01/01/	2013	10.	08/23/2010	1					
ratio id #	Property ID	Situs Location	MA SQFT	Sale Price	Sale Date	Market	Ratio	Abs Dev	State	Class	Land SQFT	Comment
3		411 N AVE.K TX	1,170		1/16/2015	\$40,800	0.91		7 A1	5F	8,10	OWNER FINANCED
9		321 AVE.B TX	1,840	,	2/11/2015	\$70,700	1.24		7 A1	5F		7 OWNER FINANCED!
10		2010 AVE.H TX	3,431	\$190,000		\$182,300	0.96		A1	6M	75,52	
10			,	,								
11	1578	233 STAR TX	1,682	\$92,000	3/18/2015	\$89,900	0.98	0.00	) A1	6M-	8,23	5 THERE WAS 4,000 IN SELLERS CONCESSIONS
12	5273	908 BREVARD TX	1,129	\$57,000	3/30/2015	\$58,400	1.02	0.05	5 A1	5M+	10,00	0
13	6108	910 AVE.H	2,008	\$94,000	3/30/2015	\$86,900	0.92	0.05	5 A1	5M+	274,21	0
15	1617	314 STAR TX	1,511	\$57,000	4/2/2015	\$58,100	1.02	0.05	5 A1	5M+	7,83	0
16	5 5109	612 BLEVINS TX	896	\$27,000	4/7/2015	\$41,500	1.54	0.56	5 A1	4F	7,80	0
										4.77		
18	5110	610 BLEVINS TX	1,064	\$32,000	4/30/2015	\$32,000	1.00	0.03	3 A1	4F+	7,80	0
				***		<b>*</b>	1-01	0.00		er.		ON PHONE 8,000 DOWN FINANCED 11,000=
20	0 4791	701 E 3RD TX	1,114	\$19,000	5/6/2015	\$19,100	1.01	0.0.	3 A1	5F	7,28	<sup>19</sup> ,000 DJ
2	1 4549	307 E 6TH STREET TX	820	\$20,000	5/15/2015	\$28,700	1.44	0.40	5 A1	4F	7,00	0
24	4 5047	304 AVE.K TX	840	\$37,500	6/8/2015	\$39,300	1.05	0.0	7 A1	5F	9,62	0
2:	5 4299	303 E 5TH STREET TX	1,096	\$26,000	6/19/2015	\$20,800	0.80	0.1	7 A1	3M	6,82	5 IN PERSON
2	6 4768	610 E 5TH TX	2,301	\$81,000	6/20/2015	\$64,500	0.80	0.13	8 A1	5F-	14,00	00
2	7 1082	111 AVE.I TX	1,810	\$85,000	6/29/2015	\$82,100	0.97	7 0.0	1 A1	5F+	13,00	00
2	8 6351	712 AVE.F TX	1,305	\$83,460	7/2/2015	\$76,500	0.92	0.0	6 A1	6M-	8,32	00
2	9 5082	509 IRVING TX	1,248	\$71,000	7/8/2015	\$69,900	0.98	3 0.0	1 A1	6M-	8,32	20
3	2 5016	200 BLEVINS TX	832	\$17,000	7/31/2015	\$14,200	0.84	0.1	4 A1	3F	9,7	50
3	3 1455	231 AVE.F TX	1,149	\$50,000	8/4/2015	\$43,600	0.87	7 0.1	0 A1	5F	5,51	36
3	4 5302	835 BLEVINS TX	866	\$50,000	8/4/2015	\$38,200	0.76	0.2	1 A1	4M+	6,4	3
3	6 6024	617 AVE.G TX	1,174	\$50,000	8/10/2015	\$51,400	1.03	3 0.0	5 A1	5M	7,4	40
3	7 1914	339 -341 AVE A TX	2,240	\$65,000	8/18/2015	\$55,400	0.85	5 0.1	2 A1	4F+	14,0	
3	8 5202	801 BREVARD TX	1,060	\$45,000	8/19/2015	\$44,600	0.99	9 0.0	2 A1	5M	7,50	35,000 9% INT DJ
3	9 4844	202 LAWTON TX	984	,	8/20/2015	\$51,900			5 A1	6M-	7,0	HURRY
4	0 2125	440 PALOMA LANE TX	1,404	. ,	8/21/2015	\$76,300			2 A1	6F-	8,7	
4	1 5264	909 BREVARD	1,091		8/21/2015	\$57,800			1 A1	6M-	7,5	
4	5133	716 BLEVINS	1,470	. ,	8/26/2015	\$70,100			9 A1	6M-	11,0	
4	6142	620 STAR TX	1,140	\$70,695	9/16/2015	\$60,000	0.83	5 0.1	3 A1	5M	8,0	60
4	1621	304 STAR TX	1,308	\$75,000	9/25/2015	\$71,600	0.9	5 0.0	2 A1	6M-	8,3	
	2254	426 STAR TX	2,313	\$95,000	10/8/2015	\$98,100	1.03	3 0.0	6 A1	6M-	11,3	APPRAISAL CAME IN AT 99,000 SOLD 95,000 - 40 5,000= 90,000 DJ SELER PD 5,000 OF CLOSING
4	17	120 01140 111	2,515	4,,,,,,,,,		,,						COST DJ
:	50 1734	334 AVE.G TX	1,816	\$17,000	10/30/2015	\$20,500	1.2	1 0.2	3 A1	4F	8,9	36
:	51 5134	714 BLEVINS	1,479	\$65,000	11/2/2015	\$50,200	0.7	7 0.2	0 A1	4M+	9,7	50
:	52 1100	136 AVE.H TX	1,146	\$50,000	11/4/2015	\$52,700	1.0	5 0.0	8 A1	5M+	7,0	25
:	53 1007	120 STAR TX	1,363	\$72,000	12/22/2015	\$69,100	0.9	6 0.0	1 A1	5M+	9,0	
	5228	812-A BREVARD TX	1,314	\$24,000	2/8/2016	\$29,200	1.2	2 0.2	4 A1	3M+	7,5	SOLD WITH CASH WHICH MEANS SALES PRICE COULD BE LOW DJ
	58 1892	304 AVE.A TX	728	\$22,000	2/10/2016	\$22,900	1.0	4 0.0	7 A1	4F	12,8	92
	59 1290	115 AVE.A TX	1,557	\$85,000	2/11/2016	\$48,000	0.5	6 0.4	1 A1	4F+	17,0	00 OWNER FINANCED SOLD HIGH DJ
	60 6044		1,803		2/18/2016	\$93,100			3 A1	6M-	8,0	60
	61 1979		864		2/26/2016	\$17,000			8 A1	3F+	6,6	00
	62 6370		1,076		2/29/2016	\$47,000		5 0.1	8 A1	4M+	8,0	60
	63 1626		780		3/7/2016	\$21,000		7 0.1	9 A1	4F-	6,7	50
	64 1622		1,988		3/21/2016	\$87,800		7 0.2	0 A1	5M+	10,1	25
	65 1535		1,093	\$35,000	3/24/2016	\$45,700	1.3	1 0.3	33 A1	5M	6,0	57
	66 2287		1,531	,	3/29/2016	\$89,200	1.0	5 0.0	08 A1	6M-	11,0	70
	67 1340		1,310	\$19,550	3/29/2016	\$22,200	0 1.1	4 0.1	6 A1	3F+	10,4	71

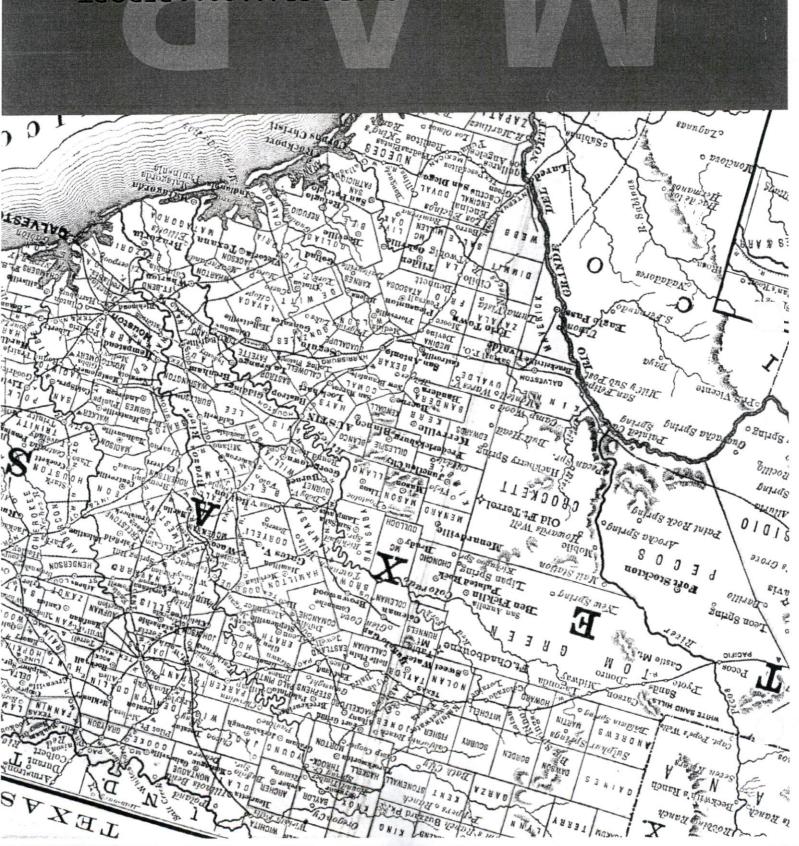
	68	10420	1607 BLEVINS TX	1,516	\$93,279	3/30/2016	\$92,200	0.99	0.01 A1	6M-	9,605	
	69		614 AVE.G TX	1,803	\$110,000		\$93,100	0.85	0.13 A1	6M-	8,060	
	70		616 AVE.G TX	1,104		4/13/2016	\$55,000	0.85	0.13 A1	5F+	7,440	
	71	919178	610 W 2ND TX	672		4/13/2016	\$20,200	0.75	0.23 A1	4F	3,240	
	73		519 STAR TX	2,294	\$103,000	4/15/2016	\$101,900	0.99	0.02 A1	6F-	9,045	
	74		405 AVE.I TX	2,596		4/19/2016	\$91,800	0.80	0.18 A1	5F+	17,820	
	75		401 STAR TX	1,531	A STATE OF THE PARTY OF THE PAR	4/22/2016	\$89,200	1.03	0.05 A1	6M-	11,070 MLS SAYS 84,500 ??? DJ DID NOT USE A REALTOR WANTED TO SALE	
	76		806 E 3RD STREET TX	1,840		4/25/2016	\$79,800	1.14	0.17 A1	6F	9,238 QUICK THOUGHT THE COULD GET MORE BIT NOT 79000 SAY 75000 DJ	
	77	1526	223 AVE.J TX	864	\$20,000	4/28/2016	\$26,900	1.35	0.37 A1	4F-	10,428	
	79		704 IRVING TX	1,323	1.000000	4/29/2016	\$55,400	0.92	0.05 A1	5M+	7,800 OWNER FINANCED SOLD A LITTLE HIGH NEED CASH DOWN PAYMENT DJ	
	81		404 W 3RD STREET TX	1,090		5/2/2016	\$33,200	1.07	0.10 A1	5F	7,000	
	82	5298	827 BLEVINS TX	1,305		5/4/2016	\$53,500	0.82	0.15 A1	5M	8,750	
	84	10279	505 GEORGE TX	984		5/11/2016	\$48,300	0.97	0.01 A1	5F	19,950	
	85	5349	501 WHITTIER TX	936	And the last of the same of	5/12/2016	\$29,000	0.73	0.25 A1	3F+	7,800	
	86		710 E 3RD STREET TX	1,652		5/16/2016	\$42,200	0.84	0.13 A1	5F	9,800	
	87	1026	135 N AVE.K TX	1,092		5/20/2016	\$42,300	1.06	0.08 A1	5M	8,100	
	89	1112	815 E PARK AVE TX	2,073		5/23/2016	\$68,700	1.17	0.20 A1	5M	21,228	
	90	1252	133 AVE.B TX	1,488	\$72,000	5/25/2016	\$68,600	0.95	0.02 A1	5M	10,000	
	91	4342	136 N SAMPSON TX	880	\$40,000	6/1/2016	\$41,900	1.05	0.07 A1	4M	13,580	
	92	2046	425 AVE.E TX	1,172	\$75,000	6/2/2016	\$48,300	0.64	0.33 A1	5F-	11,340	
	93	2399	519 AVE.G TX	1,164		6/3/2016	\$48,500	1.21	0.24 A1	5M+	6,948  WANTED & LISTED FOR 139,000, COULD HAVE	
	94	2321	505 STAR TX	2,992	8 8	6/9/2016 6/21/2016	\$130,000 \$62,500	0.88	0.26 A1 0.09 A1	6M-	14,175 SOLD FOR 110,000 BUT HELD OUT TO LATOR SALING FOR 105,000 PER RAMON DJ 7,522	
	95	5990	610 AVE.I TX	1,076			\$44,800	0.69	0.28 A1	5F	7,560	
	96	1481	215 AVE B TY	1,184		6/30/2016		0.66	0.32 A1	5F	24,800	
	97	1374	236 AVE.B TX	1,078		7/1/2016	\$44,800			5F-	7,000	
	99	4855	704 E 3RD	962	,	7/13/2016	\$27,100	0.80	0.18 A1 0.02 A1	6M-	8,060	
	100	6076	618 AVE.G TX	1,010		7/13/2016	\$60,800			5M+	8,807	
	101	2187	431 AVE.G TX	1,225		7/29/2016	\$56,200	0.85	0.13 A1		12,000	
	102	1243	113 AVE.C TX	1,982		8/4/2016	\$85,900	1.03	0.06 A1	5F+	8,060	
	103	5196	834 IRVING TX	1,248		8/5/2016	\$52,400	0.81	0.17 A1	5F		
	104	4471	429 N MILES TX	1,787		8/15/2016	\$88,800	0.93	0.04 A1	6M	8,400 Cash Sale	
	23	1091, 10889	900 & 908 LAFAYETTE	1,395		6/1/2015	\$16,300	1.09	0.11 A1	3F	7,450 included vacant lot	
			313 Ave.B, 503 Ave.K, 518 Blev	3,303		8/7/2015	\$87,400	0.99	0.01 A1	4F	7,800 3 residences, 1092, 816 & 1008 sqft	
	5	4629, 4630	409 & 411 W 4TH	2,688		1/28/2015	\$48,800	0.82	0.15 A1	4F+	5,000 2 residences, 1,344 sqft each	
	88	4611, 4612	605 & 607 JACKSON	1,597		5/20/2016	\$29,000	1.16	0.19 A1	3F+	9,334 2 residences, 940 & 657 sqft	
	80 -	-Count			\$4,820,695	1	\$4,575,100	77.91	11.11			
				Me			.97					
				Wt C.C	Mean D.D.		.95					
Sales th		deamed NOT a		1 214	624.000	2/9/2016	\$20,200	1.22	0.23 3M+	\$18.26	7,500 Bad sale sold to relative	
	57	5228	812-A BREVARD TX	1,314		2/8/2016	\$29,200		0.23 3M+ 0.65 A1	\$18.26 5M-		
	44	1959	437 LONG TX	1,225		9/24/2015	\$32,500	1.63			6,840 Opernistic sale confirmed with Mike Ng	
	17	1844	315 AVE.C TX	1,408		4/14/2015	\$32,800	1.49	0.52 A1	5F	12,000 Hse tore up not liveable	
	22	1588	216 STAR TX	2,070		5/29/2015	\$70,100	1.03	0.06 A1	5M+	12,353 Estate/cash sale	
	1	1373 & 1374	236 & 238 AVE.B TX	1,078	\$24,000	1/5/2015	\$47,900	2.00	1.02 A1	5F	24,800 Bad condition cash sale	
outlier				9.8221			000.000	2.01	100	45		
	19	4766	504 E 5TH STREET TX	1,497	\$8,000	5/5/2015	\$23,500	2.94	1.96 A1	4F	7,500	

	a rural property	9		4150,700	40	6	OWI-	0.01	1.00	\$140,000	\$140,000 11/1/2016	2,461	1209 N AVE.K IX	0710	
	not really a nbhd 2 property, more like	0 13	0 88	\$120,400	\$57	\$67				•			1000		s
	Six C, (Campbell) sale of a trashed	0.17	1.15	\$65,300	\$53	\$44	0 5M+	0.20	0 1.21			1 302	435 AVE H TX		18
	Slum lord fixed up and sold high	0.33	0.64	\$48,300	\$51	\$64	1 6F-	0.21	0.80	\$60,100	\$75,000 6/2/2016	1,172	425 AVE.E TX	7 2046	17
	ratio study	0.41	1.39	\$20,800	\$14	\$10	8 3F+	0.38	1.39	\$20,800	\$15,000 11/10/2016	1,468	332 AVE.G TX	2 1733	12
	previous ratio study						1 6M-	0.01	1.00	\$64,200	\$63,900 7/13/2016	1,010	618 AVE.G TX	6076	30
	previous ratio study						9 6M-	0.29	1.30	\$136,800	\$105,000 6/9/2016	2,992	505 STAR TX	2321	20
	previous ratio study						1 5M	0.01	1.00	\$72,200	\$72,000 5/25/2016	1,488	133 AVE.B TX	1252	4
	Co Barra						-	THE STATE OF	_						
Page 1	DEPORT SCHOOL	0, 0	0.98 0.96	Mean Wt Mean	1	ATAN ONLY	200	Fra		14.21 1.01 1.00	Mean Wt Mean				
i Gn	•	-			310	Atro	٨		/	1	- 1				
	I	0.16	0.82	\$81,500	\$47	\$55	7 5F	0.17 <b>3.73</b>	0.8	\$83,900	\$99,500 12/29/2016 \$1.680.500	1,800	336 AVE.I TX	26187	32
		0.12	0.85	\$42,700	\$44	\$49	1 5M	0.11	0.90	\$45,000	\$50,000 9/16/2016	1,020	627 AVE.I TX	6009	29
		0.10	0.88	\$62,500	\$61	\$66		0.08		\$66,000	\$71,000 6/21/2016	1,076	610 AVE.I TX	5990	28
		0.02	0.96	\$81,200	\$52	\$52	6M-	0.00	1.01	\$85,600	\$84,900 9/23/2016	1,633	623 STAR TX	5943	27
		0.04	1.02	\$99,200	\$45	\$42	7 6M-	0.07	1.07	\$104,800	\$97,500 3/3/2017	2,314	1401 16TH TX	5910	26
		0.09	0.89	\$141,400	\$45	\$47	6M-	0.06	0.95	\$151,400	\$159,000 3/31/2017	3,361	1524 BREVARD TX	5889	25
	rental property, no garage	0.04	0.94	\$58,200	\$59	\$60	5M+	0.03	0.98	\$60,900	\$62,000 3/28/2017	1,036	906 BREVARD TX	5267	24
10%OF	Financed by Seller	0.27	0.71	\$35,500	\$33	\$44	5M-	0.26	0.75	\$37,400	\$50,000 8/29/2016	1,128	918 IRVING TX	5252	23
	for 65K	0.00	0.98	\$64,100	\$68	\$66	6M-	0.02	1.03	\$67,600	\$65,600 3/28/2017	998	902 IRVING TX	5247	22
	Mike Nguyen bought this (below mkt?)	0.24	1.21	\$48,500	\$44	\$34	5M+	0.27	1.28	\$51,100	\$40,000 6/3/2016	1,164	519 AVE.G TX	2399	21
		0.06	0.92	\$74,900	\$39	\$41	5M+	0.05	0.96	\$78,200	\$81,500 9/29/2016	1,981	421 N AVE.K TX	2301	19
	Financed by Seller	0.20	0.78	\$32,200	\$36	\$47	4F+	0.23	0.78	\$32,200	\$41,500 11/4/2016	884	413 LONG TX	1947	16
	Financed by Seller	0.36	1.34	\$16,100	\$48	\$36	4F	0.33	1.34	\$16,100	\$12,000 2/3/2017	336	337 AVE.C TX	1861	15
	owner financed.	0.12	0.86	\$21,500	\$23	\$27	4F	0.15	0.86	\$21,500	\$25,000 12/16/2016	936	323 AVE.E TX	1801	14
	could have undersold	0.26	1.23	\$98,600	\$30	\$24	5F+	0.27	1.28	\$102,600	\$80,000 5/2/2017	3,372	313 AVE.F TX	1783	13
	should be a class4 at \$33/sft	0.24	1.22	\$36,500	\$33	\$27	5F-	0.21	1.22	\$36,500	\$30,000 3/13/2017	1,105	209 AVE.J TX	1532	11
		0.02	1.00	\$92,700	\$44	\$42	5M+	0.04	1.05	\$97,800	\$93,000 4/7/2017	2,198	211 AVE.J TX	1531	10
		0.29	1.27	\$50,600	\$43	\$35	5F+	0.23	1.24	\$49,600	\$40,000 1/18/2017	1,149	235 AVE.F TX	1456	9
		0.01	0.98	\$39,300	\$29	\$29	4F+	0.03	0.98	\$39,300	\$40,000 10/27/2016	1,364	212 AVE.C TX	1398	80
	OA	0.08	1.06	\$58,100	\$47	\$42	5M-	0.10	1.11	\$61,300	\$55,000 2/22/2017	1,314	208 AVE.C	1395	7
	Rental	0.23	0.75	\$41,000	\$34	\$43	5F	0.22	0.79	\$43,400	\$55,000 10/20/2016	1,280	109 Union	1324	6A
20%OF	probably owner financed	0.18	0.80	\$31,800	\$27	\$33	4F	0.21	0.80	\$31,800	\$40,000 12/2/2016	1,200	201 AVE.A TX	1323	6
	Charles Dortal sold to industrial	0.13	1.11	\$76,100	\$44	\$37	5F+	0.16	1.17	\$79,900	\$68,500 4/4/2017	1,830	113 AVE.B TX	1258	c <sub>5</sub>
	Jorge Gonzalez	0.06	1.03	\$85,900	\$46	\$42	5F+	0.08	1.09	\$90,300	\$83,000 8/4/2016	1,982	113 AVE.C TX	1243	ω
fell thru?	Sale in Progress	0.27	0.71	\$58,600	\$53	\$71	5M+	0.26	0.75	\$61,600	\$82,500 4/21/2017	1,161	123 STAR TX	1038	2
	Sale in Progress	0.12	1.10	\$81,300	\$40	\$37	5M+	0.09	1.10	\$81,300	\$74,000 4/19/2017	2,020	116 STAR TX	1008	_
	Comments	Deviation	Ratio	2016 Appraisal	\$/sft Appr	\$/sft S.P.	Class	Ratio Deviation	Ratio [	Appraisal	Sale Price Sale Date	sqft	Situs Location	Prop ID	
												6 10 5/15/2017	EVANTS NBHD - 8/25/2016 TO 5/15/2017	SALES E	LATE SALES
														1	
															١

# \_\_. ANTS NBHD Sales Ratio Report for start of 2017

	Search by N	Neighborhood Code	2 (EVANTS	3 (HFD/WHTD)	4A (MAB	RY/SPT)							
	Search by S	ale Date	From:	01/01/2015	To:	08/25/2016							
ratio id #	Property I	D Situs Location	MA SC	QFT Sale Pr	ice Sale Date	Market		State	Class	\$/sqft	Sub	Land SQFT	Comment
	2 2208	422 AVE.H TX	1,	,008 \$30,00	00 1/14/2015		\$24,800	A2	MH14	\$29.76	1979	11,923	1
4	8 28315	908 RUSSELL TX		980 \$38,00	00 10/16/2015		\$14,200	A2	MH14	\$38.78	1986	6,000	)
5	6 2122	713 13TH	1,	,560 \$72,72	28 2/5/2016		\$71,600	A2	6F-	\$46.62		8,925	5
7:	2 1387	402 GRAND TX		\$40 \$17,00	00 4/13/2016		\$15,900	A2	MH12+	\$20.24	1978	10,000	)
7	8 4796	309 JOWELL TX		612 \$5,00	00 4/28/2016		\$7,200	A2	MH12	\$8.17	1970	5,500	)
8	0 27433	906 RUSSELL TX		\$13,0	00 4/29/2016		\$13,200	A2	MH14-	\$20.19	1995	4,000	)
				\$175,7	28		\$146,900						
				ud moan		0.84							





METHODS AND ASSISTANCE PROGRAM 2016 REPORT

Deaf Smith County Appraisal District

Glenn Hegar Texas Comptroller of Public Accounts



## Glenn Hegar Texas Comptroller of Public Accounts 2016-17 Final Methods and Assistance Program Review

#### **Deaf Smith County Appraisal District**

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required by statute to review appraisal district governance, taxpayer assistance, operating procedures and appraisal standards.

Mandatory Requirements	PASS/FAIL
Does the appraisal district have up-to-date appraisal maps?	PASS
Is the implementation of the appraisal district's most recent reappraisal plan current?	PASS
Are the appraisal district's appraisal records up-to- date and is the appraisal district following established procedures and practices in the valuation of property?	PASS
Are values reproducible using the appraisal district's written procedures and appraisal records?	PASS

Appraisal District Activities	RATING
Governance	Meets All
Taxpayer Assistance	Meets All
Operating Procedures	Meets All
Appraisal Standards, Procedures and Methodology	Meets All

#### **Appraisal District Ratings:**

Meets All – The total point score is 100

Meets – The total point score ranges from 90 to less than 100

Needs Some Improvement – The total point score ranges from 85 to less than 90

Needs Significant Improvement – The total point score ranges from 75 to less than 85

Unsatisfactory – The total point score is less than 75

Review Areas	Total Questions in Review Area (excluding N/A Questions)	Total "Yes" Points	Total Score (Total "Yes"  Questions/Total Questions) x 100
Governance	12	12	100
Taxpayer Assistance	10	10	100
<b>Operating Procedures</b>	20	20	100
Appraisal Standards, Procedures and Methodology	20	20	100

# Glenn Hegar Texas Comptroller of Public Accounts 2016-17 Final Methods and Assistance Program Tier 3 Review

#### **Deaf Smith County Appraisal District**

This review is conducted in accordance with Tax Code Section 5.102(a) and related Comptroller Rule 9.301. The Comptroller is required to review appraisal districts' governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology. Each appraisal district is reviewed every other year. This report details the results of the review for the appraisal district named above.

#### **GOVERNANCE**

	Governance Review Question	Answer	Recommendation
1.	By Jan. 1 of the current year, did the chief appraiser notify the Comptroller in writing that he or she is eligible to be appointed or serve as the chief appraiser, as described in Tax Code Section 6.05(c)?	YES	No Recommendation
2.	Does the appraisal district board of directors regularly evaluate the chief appraiser?	YES	No Recommendation
3.	Has the chief appraiser completed a chief appraiser ethics course within the previous two years as required by TDLR Rule 94.25?	YES	No Recommendation
4.	Has the current chief appraiser completed open meetings training as described in Government Code Section 551.005 and open records training as described in Government Code Section 552.012?	YES	No Recommendation
5.	Has the appraisal district's investment officer attended investment training as required by Government Code Section 2256.008?	YES	No Recommendation
6.	Has the chief appraiser calculated the number of votes to which each taxing unit is entitled and delivered written notice of the voting entitlement by Oct. 1 of the most recent odd-numbered year as described in Tax Code Section 6.03(e)?	YES	No Recommendation
7.	Did the board of directors meet at least quarterly with a quorum in the previous year as required by Tax Code Section 6.04(b)?	YES	No Recommendation
8.	Do the appraisal district's board of directors' meeting agendas match what was discussed in the meetings?	YES	No Recommendation

Gove	rnance Review Question	Answer	Recommendation
prelim deliver to the	ne appraisal district's most recent inary budget produced and red to the taxing units according requirements of Tax Code n 6.06(a)?	YES	No Recommendation
post th	e appraisal district prepare and ne most recent budget notice ling to the requirements of Tax Section 6.062?	YES	No Recommendation
directo public budge	e appraisal district board of ors provide notice of and host a hearing for the most recent t according to the requirements . Code Section 6.06(b)?	YES	No Recommendation
qualifi adviso at leas	te chief appraiser appointed a seed agricultural appraisal ry board and has that board met tonce within the previous year, uired by Tax Code Section 6.12?	YES	No Recommendation

# TAXPAYER ASSISTANCE

Taxpayer Assistance Review  Question	Answer	Recommendation
13. Is the information on the appraisal district's website up-to-date?	YES	No Recommendation
14. Does the appraisal district report, and make available to the public, the metered amount of electricity, water or natural gas consumed for which it is responsible to pay and the aggregate costs for those utility services as required by Government Code Section 2265?	YES	No Recommendation
15. Has the appraisal district developed an annual report in each of the previous two calendar years, and is it made available to the public as described in IAAO's Standard on Public Relations?	YES	No Recommendation
16. Are the written documents provided by the appraisal district to property owners, which explain how residential property is appraised, specific to the county in which the appraisal district is located and are those documents made available to the public?	YES	No Recommendation
17. Are the written complaint procedures for the appraisal district made available to the public?	YES	No Recommendation

Taxpayer Assistance Review	Answer	Recommendation
Question		
18. Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	YES	No Recommendation
for individuals who are 65 years of age or older?	N/A	No Recommendation
20. Did the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners?	YES	No Recommendation
21. Does the appraisal district include, with each notice sent under Tax Code	YES	No Recommendation
22. Has the appraisal district implemented a system that allows the owner of a property that has been granted a homestead exemption to electronically	YES	No Recommendation
23. Did the appraisal district include an application form for a residence homestead exemption with the most	YES	No Recommendation

## OPERATING PROCEDURES

Operating Procedures Review Question	Answer	Recommendation
24. Did the appraisal district accurately and timely complete the Comptroller's most recent appraisal district operations survey?	YES	No Recommendation
25. If anyone in the appraisal district calculates and prepares tax bills, agricultural appraisal rollbacks, corrected or supplemental tax bills, tax ceilings or ported percentage tax bills, is someone on staff a registered tax assessor-collector?	YES	No Recommendation
26. Do the exemption applications for homestead exempt properties match the appraisal records for those properties?	YES	No Recommendation
27. Did the appraisal district compile a partial exemption list as described in Tax Code Section 11.46 and Comptroller Rule 9.3010 and was the most recent list made available to the public?	YES	No Recommendation
28. Does the appraisal district maintain documentation for deferrals as required by Tax Code Section 33.06(b)?	YES	No Recommendation
29. Not later than April 30 of the most recent year, did the appraisal district prepare and certify to the assessor for each county, municipality and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit as described by Tax Code Section 26.01(e)?	YES	No Recommendation
30. Did the chief appraiser prepare and certify the two most recent appraisal rolls to the assessor for each taxing unit participating in the district as described in Tax Code Section 26.01(a)?	YES	No Recommendation
31. Are corrections of the appraisal roll presented to the appraisal district's board of directors and appraisal review board as described in Tax Code Section 25.25(b)?	YES	No Recommendation

Operating Procedures Review Ouestion	Answer	Recommendation
32. When the appraisal roll is changed according to Tax Code Section 25.25(d), does the appraisal district notify the tax assessor-collector that a 10 percent penalty should be charged to the property owner and, if the appraisal district also performs collection functions, is a 10 percent penalty assessed according to the requirements of Tax Code Section 25.25(d)?	N/A	No Recommendation
33. Has the appraisal district's records retention schedule that is on file with the State Library and Archives Commission, as described in Local Government Code Section 203.041, been implemented?	YES	No Recommendation
34. Does the appraisal district have comprehensive and workable written procedures concerning disaster recovery and mitigation?	YES	No Recommendation
35. Does the chief appraiser submit the completed appraisal records to the appraisal review board for review and determination of protests as described in Tax Code Section 25.22?	YES	No Recommendation
36. Did all members serving on the appraisal review board in the previous two years attend the training and complete the statement required by Tax Code Sections 5.041(b), (b-1), (e) and (e-1)?	YES	No Recommendation
37. Do the appraisal review board's orders of determination comply with the requirements of Tax Code Sections 41.47(c)(1) and (2) and the Comptroller's model hearing procedures as they relate to Tax Code Section 5.103(b)(2)?	N/A	No Recommendation
38. Did the appraisal review board hear and determine all or substantially all timely filed protests; determine all timely filed challenges; submit a list of approved changes in the records to the chief appraiser; and approve the appraisal records by the deadline established in Tax Code Section 41.12 in the previous year?	YES	No Recommendation
39. Was the most recent written reappraisal plan adopted by the appraisal district's board of directors by the Sept. 15 deadline listed in Tax Code Section 6.05(i)?	YES	No Recommendation

Operating Procedures Review Question	Answer	Recommendation
40. Did the appraisal district send copies of the most recent reappraisal plan to the presiding officers of the governing body of each taxing unit participating in the district and to the Comptroller by the date described in Tax Code Section 6.05(i)?	YES	No Recommendation
41. Does the appraisal district's written reappraisal plan define the market areas in the county as required by Tax Code Section 25.18?	YES	No Recommendation
42. Does the appraisal district's written reappraisal plan identify the properties to be appraised in each year covered by the plan and have those been reappraised as identified in the plan as required by Tax Code Section 25.18?	YES	No Recommendation
43. Does the appraisal district's written reappraisal plan reference or include a work schedule, calendar, timeline or other means to determine work completion dates?	YES	No Recommendation
44. Did the appraisal district submit the two most recent electronic appraisal roll and electronic property transaction submissions to the Comptroller timely?	YES	No Recommendation
45. Are properties identified as sales in the most recent electronic property transaction submission correctly coded as sales?	YES	No Recommendation

# APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
46. Have the inspection dates in the appraisal records been updated within the previous six years as discussed in IAAO's Standard on Mass Appraisal of Real Property?	YES	No Recommendation
47. Does the appraisal district add previously omitted real property to the appraisal roll for the previous five years as described in Tax Code Section 25.21?	N/A	No Recommendation
48. Did the appraisal district complete and produce a written mass appraisal report in the previous two years as required by USPAP Standard 6?	YES	No Recommendation

Appraisal Standards, Procedures	Answer	Recommendation
and Methodology Review	1200	
Question		
49. Do the appraisal district's contracts contain the items described in IAAO's Standard on Contracting for Assessment Services?	YES	No Recommendation
50. Does the appraisal district follow a procedure or process for reviewing, verifying or evaluating the work of their appraisal services and mapping contractors?	YES	No Recommendation
51. Does the appraisal district use ratio studies effectively?	YES	No Recommendation
52. Did the appraisal district use discovery techniques for personal property accounts in the current or previous year, as discussed in IAAO's Standard on Valuation of Personal Property?	YES	No Recommendation
53. Does the appraisal district apply the rendition penalty for taxpayers who do not render timely according to Tax Code Section 22.28 and are penalties waived when necessary, as described in Tax Code Section 22.30?	YES	No Recommendation
54. Does the appraisal district perform multiple quality control steps to ensure the accuracy and uniformity of property valuations?	YES	No Recommendation
55. Does the appraisal district gather income and expense data and calculate values using the income approach for warehouse properties?	YES	No Recommendation
56. Does the appraisal district collect land sales and maintain a verified land sales file?	YES	No Recommendation
57. Does the appraisal district collect residential property sales and maintain a verified residential sales file?	YES	No Recommendation
58. Does the appraisal district adjust land sales?	YES	No Recommendation
59. Does the appraisal district adjust residential property sales?	YES	No Recommendation
60. Does the appraisal district perform inspections of properties as a result of receiving wildlife management use appraisal applications?	N/A	No Recommendation
61. Does the appraisal district perform inspections of properties as a result of receiving agricultural use appraisal applications?	YES	No Recommendation
62. For properties that have been granted agricultural use appraisal, are completed applications and required documentation on file?	YES	No Recommendation

Appraisal Standards, Procedures and Methodology Review Question	Answer	Recommendation
63. Have agricultural appraisal intensity- of-use standards been evaluated or updated within the previous five years?	YES	No Recommendation
64. Did the appraisal district use information obtained from the sources listed in Tax Code Section 23.51(3) to establish subcategories for agricultural use appraisal, as described in that section?	YES	No Recommendation
65. Are net-to-land calculations for agricultural use land designated as native pasture reproducible from the appraisal district's appraisal records?	YES	No Recommendation
66. Are net-to-land calculations for agricultural use land designated as dry and irrigated cropland reproducible from the appraisal district's records?	YES	No Recommendation
67. Does the appraisal district notify the tax assessor-collector that an agricultural use appraisal change of use has occurred according to the Comptroller's Manual for the Appraisal of Agricultural Land and, if the appraisal district also performs collection functions, are rollback taxes calculated according to the requirements of Tax Code Section 23.55?	YES	No Recommendation

MARK

# REPORT TO THE DEAF SMITH COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

# Bills Passed the 2017 Regular Session and the 1st Called Special Session of the 85th Texas Legislature

# As of August18,2017

This report is based on information gathered and reported by Robert Mott, Chris Jackson, Adam Walker & Debbie Wheeler of Perdue Brandon Fielder Collins & Mott, LLP <u>www.pbfcm.com</u>

Some bills will require approval of constitutional amendments by Texas voters November7.

- <u>CONFIDENTIAL ADDRESSES</u> a number of bills passes that makes certain taxpayer's name and address confidential
  - SPOUSES AND CHILDREN OF PEACE OFFICER HB457 Holland Amends 25.025 the spouse or surviving spouse of a peace officer and the adult child of a current peace officer. Status: NEW LAW. Governor signed HB 457 6/15/17.
  - CURRENT AND FORMER PROSECUTORS HB1278 Dutton Amends 25.025; amends Government Code 552.117, 552.1175 a current or former district attorney, criminal district attorney or a county or municipal attorney. Status: NEW LAW. Governor signed HB 1278 6/15/17.
  - o <u>FEDERAL OR STATE JUDGE'S HOME ADDRESS IS AUTOMATICALLY CONFIDENTIAL</u> SB42 Zaffirini Amends 25.025. Federal or state judge, or their spouses, are automatically confidential and exempt from disclosure in the appraisal records, beginning on the date that the Office of Court Administration notifies the appraisal district of the judge's qualification for the judge's office. The judge or spouse no longer must request the exemption from disclosure by form. Effective:9/1/2017. Status: NEW LAW. Governor signed SB 42 5/27/17.
  - VICTIMS OF FAMILY VIOLENCE, ABUSE OR ASSAULT SB256 Taylor Amends25.025 an individual, the individual's child or another person in the household who is a victim of family violence, when the individual provides a copy of a protective order.
    - Also, two other types of individuals that may request their home address be kept confidential are: (1) a person who is a victim of sexual abuse; or (2) a victim of assault, stalking or trafficking. Effective:5/19/17, Status: NEW LAW. Governor signed SB 256 5/19/17.
  - CURRENT OR FORMER EMPLOYEE OF FEDERAL OR STATE JUDGE SB510 Zaffirini Amends25.025.
     Effective:5/27/17, on Governor's signature. Status: NEW LAW. Governor signed SB 510 5/27/17.
  - TEXAS CIVIL COMMITMENT OFFICE'S EMPLOYEES SB1576 Perry Amends 25.025. A current or former employee of the Texas Civil Commitment Office to the list that may request their home

address be exempt from disclosure. Effective:9/1/2017. Status: NEW LAW. Governor signed SB 1576 5/18/17.

- COMPTROLLER PROHIBITED FROM POSTING ON WEB SITE HOTEL OCCUPANCY TAX DATA SB1086 Seliger Adds 156.155. SB 1086 adds that the Comptroller may not post on a public website information that identifies an individual hotel occupancy tax information. The Comptroller has removed access to the Hotel Data Search page and adds that users are still permitted to request the data by submitting an open records request. Effective: 5/18/17. Status: NEW LAW. Governor signed SB 1086 5/18/17.
- CHIEF APPRAISER GIVEN AUTHORITY TO CORRECT ERRONEOUS DENIAL OR CANCELLATION OF EXEMPTION SB945 Bettencourt Amends25.25 expands the authority of the chief appraiser to correct the appraisal roll after certification to include correcting an erroneous denial or cancellation of a homestead exemption for the disabled or elderly or an exemption for a disabled veteran. Effective:5/22/17. Status: NEW LAW. Governor signed SB 945 5/22/17.
- <u>APPRAISAL AND PROTEST DEADLINES CHANGED</u> HB2228Murphy Amends 11.4391, 21.09, 22.23, 41.11, 41.44. HB2228 Moves the general protest deadline to May 15 (instead of before April 1) or 30 days after receipt of notice, whichever is later. Effective:1/1/2018. Status: NEW LAW. Governor signed HB 2228 6/1/17.
- PARTIAL EXEMPTION APPLIED TO DONATED DISABLED VETERAN'S HOMESTEAD; HB150, HJR21 Bell Amends 11.132 and 33.06; amends Tex. Const. Art. 8, Sec.1(b)(1) HB150 and the constitutional amendment amend the partial homestead exemption for disabled veterans to include housing donated to a disabled veteran for less than 50% of the estimate of market value by the charitable organization that donates the housing. Presently, this exemption is available only to those homes donated at no cost. Effective: 1/1/2018, if voters approve constitutional amendmentNovember7,2017. Status: Governor signed HB 150 6/15/17. HJR 21 will be on November 7 ballot.
- LATE APPLICATION DEADLINE EXTENDED FOR HOMESTEAD AND DISABLED VETERAN'S EXEMPTIONS

  HB626 Workman Amends11.431, 11.439 HB 626 extends the deadline for the late application for a
  homestead exemption to two years after the delinquency date for the home taxes. Current law requires
  filing the application no later than one year after the delinquency date. For the disabled veteran's
  exemption in Section 11.22, the application deadline is extended to no later than five years (from one
  year) after the delinquency date. Effective: 9/1/2017. Status: NEW LAW. Governor signed HB 626
  5/29/17.
- <u>CAD LIMITED ON REAPPLICATION BY TOTALLY DISABLED VETERAN</u> HB1101 Pickett Amends11.43 HB1101 prevents the chief appraiser from requesting a new homestead exemption application to confirm current qualifications from a totally disabled veteran who has a permanent total disability determined by the Veterans Administration. Effective:1/1/2018. Status: NEW LAW. Governor signed HB 1101 5/26/17.
- <u>USE REQUIREMENT DEFINED FOR TANGIBLE PERSONAL PROPERTY MOVING IN AND OUT OF TEXAS</u>
  HB3103 Darby Amends 11.01 HB3103 addresses tangible personal property used in Texas and outside

of Texas to determine its situs for taxation. The property is considered to be in Texas, if the property is used in Texas three or more times on regular routes or for three or more completed assignments occurring in close succession throughout the year. Effective:6/15/2017, Status: NEW LAW. Governor signed HB 3103 6/15/17.

- FIRST RESPONDER'S SURVIVING SPOUSE HOMESTEAD IS EXEMPT SB15 Huffines, SJR1 Campbell Adds 11.134; amends 11.42, 11.43, 11.431, 26.10, 26.112; amends Government Code 403.302; adds Tex.Const.Art.8, Sec.1-b(o) and (p) SB 15 and the constitutional amendment provide a 100% homestead exemption to the surviving spouse of a first responder killed while on duty. Effective: 1/1/2018, if voters approve constitutional amendment November7,2017.
- PROPERTY OWNER HEARD BY TELEPHONE CONFERENCE CALL AT ARB HEARING HB455 Metcalf Amends 41.45 HB 455 authorizes a property owner to appear by telephone conference call to offer argument at the ARB hearing. Effective:9/1/2017. Status: NEW LAW. Governor signed HB 455 5/23/17.
- PROPERTY OWNER MAY ELECT WHEN TO PRESENTEVIDENCE AT THE ARB HEARING SB1767
   Buckingham Amends25.25, 41.66 the property owner may elect to present the owner's evidence and argument at the ARB hearing before, after or between cases presented by the chief appraiser.
   Effective:1/1/2018. Status: NEW LAW. Governor signed SB 1767 6/15/17.
- COMPTROLLER BY RULE SETS OUT FORM AND MANNER FOR PROPERTY OWNER'S EVIDENCE FOR ARB HEARING RECORD AND FOR AUDIOVISUAL EQUIPMENT; COMPTROLLER HANDLES SELECTION AND REMOVAL OF ARBITRATORS SB1286 Bettencourt Amends 41.45, 41A.061, 41A.07
  - The Comptroller shall set out the manner and form, including security requirements, for a person to provide a copy of written evidence or other material for the ARB to retain as part of the ARB's hearing record and
  - o specifications for the audio-visual equipment provided by the CAD for use by the property owner or owner's agent.
  - the Comptroller shall select the arbitrator, rather than the property owner and CAD. Effective: 9/1/2017, with the Comptroller rules adoptedbyJanuary1,2018. Status: NEW LAW. Governor signed SB 1286 6/12/17.
- PROPERTY VALUE INCREASED FOR APPEALING THROUGH ARBITRATION SB731 Bettencourt
   Amends41A.01, 41A.03, 41A.06 SB731 increases the value of a property that an owner may appeal the
   ARB decision to binding arbitration from \$3 million to \$5 million or less. Effective: 9/1/2017. Status:
   NEW LAW. Governor signed SB 731 6/9/17.
- INSTALLMENT PAYMENT OF CURRENT TAXES REVISED FOR PROPERTY IN DISASTER AREA SB1047 Creighton Amends31.032 provides for four equal installment payments by certain property owners in a disaster area. Effective: 1/1/2018. Status: NEW LAW. Governor signed SB 1047 6/12/17.
- PROPERTY OWNER WHO PAID TAX GETS REFUND FOR CORRECTED TAX RECORD HB2989 D. Bonnen Amends26.15 HB 2989 clarifies that the property owner who paid the tax on a property receives any tax

- refund due to a correction decreasing tax liability on the property. Effective: 5/26/17. Status: NEW LAW. Governor signed HB 2989 5/26/17.
- RIGHT TO DEFER PROPERTY TAXES EXTENDED TO DISABLED VETERANS
   HB217Canales Amends33.06
   authorizes those individuals who qualify for the disabled veteran's exemption in Tax Code Section 11.22
   may defer or abate the collection of delinquent taxes. Those individuals qualify for the disabled
   veteran's partial exemption depending on percentage of disability in Tax Code Section 11.22. It does not
   matter that the person may have applied his or her 11.22 exemption to a property other than the
   homestead.
  - This right to defer also is granted to the surviving spouse or surviving child of a deceased disabled veteran, pursuant to Section11.22. Effective:9/1/2017. Status: NEW LAW. Governor signed HB 217 5/18/17.
- TAX DEFERRAL INTEREST RATE CHANGED; HB150, HJR21Bell Amends 11.132 and 33.06; amends Tex. Const. Art. 8, Sec.1(b)(1) HB150 lowers the interest rate on tax deferrals from the present 8% to 5% for those deferrals filed by the elderly, disabled and now disabled veterans (see HB 217 above). The change in interest rate applies only to interest that accrues on or after the bill's effective date, regardless of whether the deferral period began before that date. Effective: 1/1/2018, if voters approve constitutional amendment November7,2017. NEW LAW. Governor signed HB 1128 5/26/17.
- <u>ADDITIONAL PROCEDURE ADDED FOR DISHONORED CHECK</u> SB492 West Amends Local Government Code 130.006 the county tax assessor-collector may use private collection agency for a returned check. Effective: 5/4/2017, NEW LAW. SB 492 signed by Governor 5/4/17.
- GOVERNMENTAL BODY PROVIDES PUBLIC RECORDS ON PUBLIC WEB SITE SB79 Nelson Amends Government Code 552.221 SB 79 of providing requested public records on a website maintained by the governmental body. Effective:9/1/2017. Status: NEWLAW. Governor signed SB79 6/9/17.
- <u>CELL PHONES RESTRICTED WHEN DRIVING</u> HB62 Craddick Adds Transportation Code 545.4251 and amends 521.161,545.424,545.425,708.052 HB 62, the Alex Brown Memorial Act, restricts the use of cell phones while driving. Effective: 9/1/2017. Status: NEW LAW. Governor signed HB 62 6/6/17.

# DEAF SMITH COUNTY APPRAISAL DISTRICT

#### REAPPRAISAL PLAN

#### **TAX YEARS 2017 AND 2018**

## AS ADOPTED BY THE BOARD OF DIRECTORS

The Property Tax Code requires appraisal districts to develop a **biennial written reappraisal plan** and hold a public hearing to consider the plan. The appraisal district board will approve the reappraisal plan by September 15 of each even-numbered year. A copy of the plan has to be given to the entities and the Comptroller.

Note: This Reappraisal Plan also serves as the Deaf Smith County Appraisal District's "Scope of Work" as required by U.S.P.A.P (Uniform Standards of Professional Appraisal Practice).

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#### **EXECUTIVE SUMMARY**

#### TAX CODE REQUIREMENTS

Passage of Senate Bill 1652 79<sup>th</sup> regular session, amended Section 6.05 of the Texas Property Tax code by adding subsection (i) to read as follows:

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

#### PLAN FOR PERIODIC REAPPRAISAL

Senate Bill 1652 amends Section 25.18, subsections (a) and (b) to read as follows:

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i)
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years.
  - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land based photographs, surveys, maps and property sketches;
  - (2) Identifying and updating relevant characteristics of each property in the appraisal records;
  - (3) Defining market areas in the district;
  - (4) Identifying property characteristics that affect property value in each market area, including:
    - (A) The location and market area of property;
    - (B) Physical attributes of property, such as size, age, and condition; legal and economic attributes; and
    - (C) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
  - (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
  - (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
  - (7) Reviewing the appraisal results to determine value.

#### A WRITTEN REAPPRAISAL PLAN FOR DEAF SMITH COUNTY APPRAISAL DISTRICT

#### POLICY STATEMENT AND GOALS

<u>The purpose</u> of this policy statement is limited to the bi-annual reappraisal plan for the Deaf Smith County Appraisal District. It will mainly address the CADs adherence to the reappraisal plan.

The reappraisal plan applies to the CAD appraisers and supporting staff as well as the District's Board of Directors. The Chief appraiser is responsible to monitor adherence to the reappraisal plan. Any questions or disagreements about how the reappraisal plan is implemented shall be directed to the Chief Appraiser.

The Deaf Smith County Appraisal District appraisers and supporting staff will be required to adhere to the reappraisal plan as closely as practically possible. While no plan written more than two years in advance will be able to foresee all contingencies, possibilities or emergencies, the procedures, methods and timeline should be followed and any deviation shall follow the scope, margins and latitude as outlined in the reappraisal plan and other supporting documentation from the CAD.

The goal of the Deaf Smith County Appraisal District's Reappraisal Plan is to carefully plan the CAD's work. The CAD is under statutory command to identify, appraise, assess and defend the values on the properties in Deaf Smith County. Therefore this bi-annual reappraisal plan will outline the strategy to accomplish the legal requirements and objectives of the Board of Directors, the Chief Appraiser and Staff.

#### PLANNING A REAPPRAISAL

Reappraisal requirements require Deaf Smith County Appraisal District to carefully plan its work before beginning any reappraisal. Although the planning process may vary in specifics, it should involve four (4) basic steps:

- Assess current performance
- 2. Set reappraisal goals
- 3. Assess available resources and determine needs
- 4. Re-evaluate goals and adjust as necessary

#### STEPS IN A REAPPRAISAL

The International Association of Assessing Officers (IAAO) textbook, <u>Property Appraisal and Assessment Administration</u>, lists ten steps in a reappraisal. These steps outline those activities performed by Deaf Smith CAD for the completion of periodic reappraisals. Activities are listed below in the order in which they occur:

- 1. Performance Analysis:
  - ratio study
  - equity of existing values
  - consistency of values with market activity
- 2. Revaluation Decision:
  - statutory at least once every three years
  - administrative policy
- 3. Analysis of Available Resources:
  - staffing
  - budget
  - existing practices
  - information system support
  - existing data and maps
- 4. Planning and Organization:
  - target completion dates
  - identify performance objectives
  - Specific action plans and schedules
  - identify critical activities with completion dates
  - set production standards for field activities
- 5. Mass Appraisal System:
  - forms and procedures revised as necessary
  - CAMA (computer assisted mass appraisal) system revisions as required
- 6. Conduct Pilot Study:
  - test new/revised appraisal methods as applicable
  - conduct ratio studies
  - determine if values are accurate and reliable
- 7. Data Collection:
  - building permits and other sources of new construction
  - check properties that have undergone remodeling
  - re-inspection of problematic properties
  - re-inspection of universe of properties on a cyclic basis
- 8. Valuation:
  - market analysis (based on ratio studies)
  - schedules development
  - application of revised schedules
  - calculation of preliminary values
  - tests of values for accuracy and uniformity
- 9. The Mass Appraisal Report:
  - establish scope of work
  - compliance with Standards Rule 6-7 of USPAP (uniform standards of professional appraisal practice)

 signed certification by the chief appraiser as required by Standards Rule 6-8 of USPAP (Report after Reappraisal)

10. Value Defense: ARB

- prepare and deliver notices of value to property owners
- hold informal hearings
- schedule and hold formal appeal hearings

#### PERFORMANCE ANALYSIS

Ratio studies are used to analyze appraisal accuracy and uniformity overall and by market area within property reporting categories. They are used to determine where appraisals meet acceptable standards and where it does not. This is where we check the equity of existing values and the consistency of values with market activity. By calculating the mean, median, and weighted ratios. In each reappraisal year of this plan, that will be the starting point for establishing the level and accuracy of appraisal performance.

#### REVALUATION DECISION (REAPPRAISAL CYCLE)

The statutory requirements for a reappraisal are once every three years. Along with land adjustments made in 2015 and the 2016 adjustments on Highway 60, New York Street, South Main and Original Town Hereford on commercial property our ratios are coming in at 95% with a 9.43 COD. With physically inspecting all commercial properties when we are working personal property, we are able to see new additions, deletions, and major depreciation to property in which we will flag these accounts to make adjustments when we work our building permits. So for now, in 2017 we feel we are good with commercial property.

We reappraised all homes in 2015 inside the city limits. 2016 was a MAPS year and there were no changes on residential properties in 2016. We will run our ratio studies in 2017 to see what we need to do on the residential properties.

We worked four of our rural maps in 2016 and hope to finish our rural reappraisal in 2017. The Market Value and Ag Value of farm land is reappraised every year.

#### ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for this reappraisal plan will be met by the Board of Directors each year. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. The information systems are kept current with scheduled upgrades and the mapping system is continually updated with property splits and ownership data. Marshall and Swift schedules are also updated throughout the year.

#### PLANNING AND ORGANIZATION

The target dates for this plan will be, to complete each area of work by May 1<sup>st</sup>. Staff and contracted personnel will begin January 1<sup>st</sup> of each year. Real, business personal property, personal auto and utility parcels are divided between appraisal district staff and contractors. Ratio studies, schedules and ag values will be worked by the Chief Appraiser and Deputy Chief. All renditions will be worked and entered in the computer as they arrive in our office. Data entry and quality checks will be continuous throughout the process.

#### MASS APPRAISAL SYSTEM

All renditions, homesteads, and special appraisal forms are updated to meet State requirements. All properties that have been coded on the computer to receive a form and all requests for forms are mailed in mid-January. All schedules that are programmed in the computer are reviewed with the sales ratio studies for any revisions that need to be made.

#### **PILOT STUDY**

New and or revised mass appraisal schedules are tested each year. Ratio studies are used to see if the revisions are accurate and reliable in the different market areas. Overlapping properties are reviewed to match property accounts and property owners.

#### DATA COLLECTION

Office and field procedures are reviewed and revised as required for data collection. Sales price verification letters are entered as they are received from buyers and used to check schedules. Building permits are used for any new construction and remodeling that has taken place. Re-inspections of problematic properties: make sure all improvements are documented and schedules are up to par with the market.

#### **VALUATION**

Production of values begins with market analysis, schedule development and the calculation of preliminary values. A ratio study then evaluates the accuracy and consistency of the values between property types and areas. When the schedules produce acceptable results, they can be used to produce values. This includes the importing and exporting of values for overlapping properties in our district.

#### MASS APPRAISAL REPORT

Mass appraisal is the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing. The purpose of mass appraisal is the equitable and efficient appraisal of all property in a jurisdiction for ad valorem tax purposes. Mass appraisal judgments relate to groups of properties rather than single properties. The required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar. A written report is completed in compliance with STANDARD RULE 6-8 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 of USPAP. This written reappraisal plan is attached to the report by reference (certifying check list).

#### **VALUE DEFENSE**

Appraisal Notice of Value are prepared and delivered to property owners as prescribed by law. Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested. After the appeals process is completed, values are certified to each taxing unit and tax billing can begin.

#### PROJECT WORK PLAN

#### **DEAF SMITH COUNTY APPRAISAL DISTRICT**

The Deaf Smith CAD appraises for 13 taxing units in 1500 square miles. The total yearly parcels average 11,991. The Deaf Smith CAD contracts with each of the taxing units to collect the taxes. There are 6 full time employees, 2 have the RPA (Registered Professional Appraiser) State certification and 1 has the RTA (Registered Texas Assessor/Collector) State certification. This office follows the Property Tax Calendar as published by the Texas Comptroller of Public Accounts.

#### REAL PROPERTY

Field inspections are carried out by the staff and contractors. Beginning with rural properties, and then city properties, each parcel is inspected for any physical, functional or economic factors which might have changed. Agriculture land is inspected for changes in use. Photographs are taken and linked with the property account on the computer. New improvements are measured at this time, and building permits are checked for completion. Throughout the year copies of deed records are appropriately maintained and filed for future reference. There are approximately 10,600 real estate parcels in the Deaf Smith County Appraisal District.

#### PERSONAL PROPERTY

Appraisal District staff and contractors hired by the district receive information in the form of renditions and government reports that must by recorded, such as for utility and pipeline companies. The Comptrollers personal property guide along with Marshall and Swift are used to ensure accurate values. A third party is used in discovering and valuing Business Vehicles. There are approx 1,200 business personal property accounts.

#### **MARKET AREAS**

Farm and ranch, commercial, industrial. Deaf Smith County is a large county with approximately 1,500 square miles. With only one urban area in the entire county the market areas for farm and ranch, commercial, and industrial properties will be the entire county. This means that the sales and market data collected for these property types can be used throughout the county in developing schedules and appraising these properties.

Residential (including manufactured housing). Residential properties are primarily located in the one urban area of the City of Hereford (85%) and a few are in the rural areas of the county (15%). In examining the market through sales analysis, interviews with realtors and taxpayers the neighborhoods have been defined and mapped. The neighborhoods are given a number but are also refer to by name; the name is the dominate City Addition in that area. The residential areas divided into neighborhoods as follows:

- Nbhd 1(Welsh) This neighborhood consists of four parts of the City of Hereford. (A) The part of the City of Hereford that is north of West Park Avenue and west of North 25 Mile Ave. This includes the Welsh addition with all of its subdivisions, Green Acres Addition and First Realty Addition. (B) Also the area of the City that is north of 15<sup>th</sup> Street and between North 25 Mile Avenue and Avenue –F-, consisting of the Bluebonnet Additions and North Dale Addition. (C) the Coneway subdivision that is all of the houses on Rio Vista Drive and (D) the RidgeCrest Addition (all of the houses north of Country Club Drive) and the Knob Hill Addition (north of Columbia Drive and south of Country Club Drive with Avondale Street on the West and South Lane on the East.
  - This is generally the preferred neighborhood to live. These are the newer homes, generally built in the 1960's and forward, they tend to be larger with more modern amenities such as multiple baths, two (or more) car garages and are updated (modernized) more often.
- Nbhd 2(Evants) This neighborhood is the part of Hereford that is north of East Park Avenue from North 25 Mile Avenue to Avenue –K- and north of Forest Avenue from Ave. K to Whittier Street with the exception of Bluebonnet additions and North Dale Addition (this area is north of Fifteenth Street and west of Avenue –F-). In addition to the above South Douglas, South Centre and Thunderbird Streets will be a part of Nbhd 2 as they consist primarily of FHA style houses.
  - This area is more diverse than neighborhood 1, while there are many larger, quality homes these are older than nbhd 1 and they do not have as many amenities for example many only have a one car garage, these homes are not updated as often. Most of the "FHA" homes are located here. There are many inferior smaller houses without garages and only one garage, some of these are never updated. A large number of these homes are rental property.

#### MARKET AREAS - Continued

- Ratio studies will be broken down into 1) Good Quality Residences, 2) FHA type Residences 3)
   Frame Homes and 4) Low/Old or poor quality residences. The last two categories sales analysis will be helpful to use when appraising Nbhds 3 and 4.
- Nbhd 3(OT short for Original Town) This area is residential part of Hereford Original Town and Whitehead Addition. The boundary is south of E. Park Ave. and east of S. 25 Mile Avenue, north of Country Club Drive and west of S. Ave. –K- (one square mile consisting of Block K-3 Section 60), except for Ridgecrest and Coneway Additions.
  - This neighborhood consists of the oldest homes in Hereford, most of these homes are 80, 90 and even 100 years old. Many of the better quality houses have been maintained and updated, some have not been updated and are in poor quality and may be rental properties.
    - Ratio studies will need to primarily differentiate between the updated residences and the ones in need of remodeling or are at the end of their useful lives.
    - Because of the age of these houses, depreciation will need to be carefully considered.
  - Nbhd 4 (Womble) Three areas of town are included in this neighborhood. A) The residential part of an area of town that is east of North Avenue –K-, south of Forest Avenue. B) Rickets Addition, this is south of Austin Road and Country Club Drive but north of Lewis Street and between South Lane and South Avenue –K-. C) This is Womble Addition; roughly it consists of everything west of South 25 Mile Avenue, south of West Park Avenue and North of Hwy 60 (1st Street and Holly Sugar Road. The western boundary is South Kingwood with the exception of South Douglas, South Centre and Thunderbird Street.
    - Consists of the poorest quality and smallest homes in Hereford. A Few have been updated; however the overall construction quality remains average to poor.
       Sometimes sales information may be slight and we will then need to use the sales data from Nbhd 2's Frame and Old/Poor categories.
  - Nbhd 6 (San Jose Community) This area consists of Finlan Subdivison and Hereford Housing Addition. It is outside of the city and is located about ½ mile south of the intersection of Hwy 60 and Hwy 385. This area is unique in that it is made up of World War II prisoner of war barracks. These were moved in after the war from the prisoner of war camp several miles south of Hereford. The quality is very poor. Market value is very hard to calculate. There is almost no sales as these homes are usually kept in the family.
    - It is not possible to do ratio studies for this neighborhood. To appraise this area we
      have to use the Old/Poor class of the market data from Nbhds 2 and 4. If at all possible
      (and that is a big IF) try to get a couple of sales in Nbhd 6 to come up with a negative
      adjustment factor to apply to the Old/Poor class and then appraise the property.

# **WORK PLAN SCHEDULE**

Attached is the schedule for our appraisal work for 2017 and 2018.

# TIME LINE/WORK PLAN FOR 2017

#### October 2016

- Ratio Studies a) Market value of ag-land, b) major residential nbhds, c) commercial properties. (Appraisers will analyze ratio studies and determine the areas, categories or nbhds that will need to be appraised.) Preliminary results show that the Rural needs to be reappraised / inspected, and the commercial and In Town residential areas will be a schedule adjustment.
- Start Rural Reappraisal Maps (See Appraiser's Meeting)
- Comptroller's MAP submission.
- Comptroller's Property Value Study.
- Quarterly CAD Board of Director's meeting.

#### November 2016

- > Depreciation schedule for personal property. Review other schedules.
- Review Retirement I.P.S.
- Work Rural Maps

#### December 2016

- Send Business Personal Property Renditions.
- Get building permits from City Building & Zoning department.
- Rework Commercial Schedule, update classification on commercial properties.
- Annual Report to the Public.

#### January 2017

- > Send homestead forms (include homestead removal letter).
- Publicize the legal requirements for filing rendition statements and the availability of the forms, including exemptions and ag-value
- > Send Homestead forms (include homestead removal letter).
- Send Ag value forms.
- January Statements.
- PTD Feb 1 Sales Submission
- Give public notice of 2017 capitalization rate used to appraise property with low and moderate income housing exemption (Sec. 11.1825).
- > CAD Board of Director's meeting.
  - Annual review of Investment Policy.
  - $\Lambda$  Approval of the Ag Advisory Board members by the CAD Board of Directors.
  - Λ Annual review of Chief Appraiser by Board
- Mail out Ag Survey for the 2015 crop year.
- Send Comptroller Chief Appraiser's eligibility.

#### February 2017

- Disburse special inventory taxes from escrow accounts to taxing units.
- Based on Ratio Studies, review and adjust Nbhds 1, 2, 4 and 6.
- > Chg 17/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).
- Physical inspection of Mobile Homes.
- Physical inspection of Business Personal Property.
- Ag Advisory Meeting with Chief Appraiser.
- Continue rural reappraisal.

#### March 2017

- Vehicle schedule.
- Continue reappraisal work.
- The chief Appraiser notifies the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).

#### April 2017

- Finish Business Personal Property.
- Market value land schedule and Ag value schedule on agricultural land.
- CAD Board of Director's meeting.
- Finish reappraisal work.

#### May 2017

- Send Oldham CAD values on current year appraisal cards.
- May Tax Notices.
- Send out Appraisal Notices
- > Chief appraiser must publish notice about taxpayer protest procedures in a local newspaper.
- Chief appraiser to prepare appraisal records and submit to ARB (Sec. 25.01, 24.22).

#### June 2017

- Hold Informal hearings.
- ARB Hearings.
- Chief appraiser submits preliminary 2018 budget to CAD board and taxing units.

#### July 2017

- Chief Appraiser to certify appraisal roll to each taxing unit by July 25th.
- Effective Tax Rates.
- > CAD reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005).
- > ARB (Appraisal Review Board) approves appraisal records by July 20<sup>th</sup>.
- > CAD Board of Director's meeting.
  - $\Lambda$  2018 CAD budget public hearing and adoption
  - $\Lambda$  Board adopts Reappraisal Plan (on even years) [10 days before the meeting, send taxing entities copy of notice of hearing]
  - $\Lambda$  Audit presentation.

#### August 2017

- Create New Year layer in computer.
- Send PTD Sales Submission.
- Send EARS (Final Submission).
- Import / Export values for overlapping property.

#### September 2017

- Print and mail Tax Statements, print Levy Rolls
- Send Taxing Entity votes for CAD Board of Directors in 2018

# TIME LINE/WORK PLAN FOR 2018

#### October 2017

- Ratio Studies a) Market value of ag-land, b) major residential nbhds, c) commercial properties. (Appraisers will analyze ratio studies and determine the areas, categories or nbhds that will need to be appraised.) Preliminary results show that the Rural needs to be reappraised / inspected, and the commercial and In Town residential areas will be a schedule adjustment.
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- Comptroller's MAP submission.
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- Send Comptroller Chief Appraiser's eligibility.
- Mail out Ag Survey for the 2015 crop year.

#### February 2018

- Disburse special inventory taxes from escrow accounts to taxing units.
- Based on Ratio Studies, review and adjust Nbhds 1, 2, 4 and 6.
- Chg 18/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).
- Physical inspection of Mobile Homes.
- Physical inspection of Business Personal Property.
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Continue rural reappraisal.

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  - $\Lambda$  Board adopts Reappraisal Plan (on even years) [10 days before the meeting, send taxing entities copy of notice of hearing]
  - $\Lambda$  Audit presentation.

#### August 2018

- Create New Year layer in computer.
- Send PTD Sales Submission.
- Send EARS (Final Submission).
- Import / Export values for overlapping property.

#### September 2018

Print and mail Tax Statements, print Levy Rolls Send Taxing Entity votes for CAD Board of Directors in 2019

#### **Personal Property Procedures**

For

#### Morgan Ad Valorem Services, Inc. (MAVSI)

#### Covering property types L & J

#### Contents:

Properties covered by this procedures document
Discovery of new properties
Schedules
Reappraisal Plan
Identifying upgrades, changes, or improvements to existing properties
First year procedures
Uniformity

#### Properties covered by this procedures document:

- 1. Category L properties. Described Personal Properties.
  - a. L1 Commercial Personal Property
  - b. L2 Industrial Personal Property
- 2. Category J Properties. Described as
  - a. 11 Water distribution systems
  - b. J2 Gas Distribution Systems
  - c. J3 Electric Companies (Including Co-op's)
  - d. J4 Telephone Companies (Including Co-ops)
  - e. J5 Railroad personal property (non rolling Stock)
  - f. J6 Pipeline Companies
  - g. J7 Cable Television companies
  - h. J8 Other Types of Personal Property (Includes Compressors & communication towers not otherwise defined as J4)

#### Schedules:

Schedules are developed each year by MAVSI using industry standard publications and data. MAVSI subscribes to various publications providing various variable data allowing for the development of indexes, depreciation, and original cost schedules to be used in the appraisal of personal property. This data along with the expertise and experience of our appraisers are then used to develop the various schedules. Copies of schedules used are given to the various

appraisal districts for which MAVSI appraises the defined property types for, and can be obtained by taxpayers upon request.

#### Reappraisal Plan:

Unless otherwise defined or required by the Appraisal District, reappraisal of the property types defined herein and contracted to be appraised by MAVSI is done every year. Each year stands on its own as a new reappraisal cycle.

#### Identifying upgrades, changes, or improvements to existing properties:

Each year MAVSI attempts to identify any upgrades, changes, or improvements to the herein defined property types. There are various ways of attempting to identify these changes, and MAVSI attempts to use as many of the methods on each property as possible depending on the property type, location, accessibility, etc... The various methods we attempt to use are:

1. Performipg a physical site visit to the property on a yearly basis when possible and

- Performing a physical site visit to the property on a yearly basis when possible and feasible. This can include an actual tour of the property or just a physical stop at the facility to visually inspect the property.
  - Take pictures each year of the subject property when possible and compare each year.
  - Note any CWIP (Construction Work in Progress) visually identified during visits.
  - c. Speak with Appraisal District personnel to determine if any of their staff has noted any construction or improvements from one year to the next. Also verify if any building permits or other construction type permits have been filed.
  - d. Make sketches of property when feasible.
- 2. Contacting the owner verbally and discussing the property each year.
- 3. Compare rendition Information from one year to the next.
- 4. When available, use aerial photographs of properties for comparison.

#### First Year Procedures:

When a property is placed on the roll for the first time, MAVSI attempts to perform all the following steps to properly place the property on the Appraisal roll.

- 1. Identify the property as new.
- 2. Identify the situs of the property.
- 3. Identify the ownership of the property.
- 4. Identify the type of the property.

- 5. Appraise the property.6. Place the property on the Appraisal Roll.

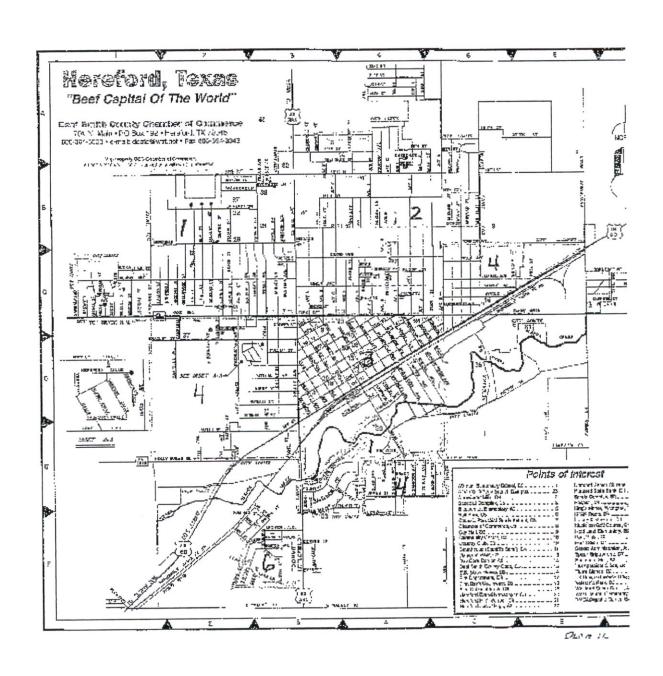
#### Uniformity:

MAVSI being a smaller company, is able to more closely work together as a staff to verify that we are looking at the various properties in a uniform manner.

List of special heavy industry and manufacturing plants included in personal property to be appraised by MA VSI.

- (1) ADM GRAIN (formerly ADM FARMLAND)
- (2) ADM CORN PROCESSING
- (3) ADM GROWMARK (DBA ADM CORNSWEETNERS)
- (4) ATMOS ENERGY WES-TEX DIVISION (formerly Oneoke)
- (5) AZTECA MILLING LP
- (6) BNSF RAILWAY
- (7-11) CAVINESS- 5 ENTITES (JOINT VENTURE/BEEF PACKER/DEVELOPMENT CORP/PACKING/PALO DURO MEAT)
- (12) DEAF SMITH ELECTRIC COOP
- (13) FARMERS ELECTRIC COOP
- (14) NATURAL GAS PIPELINE CO OF AMERICA
- (15) AGRITEXAS LP
- (16) PAISANO PRONTO
- (17) RICHARDSON MILLING
- (18) F!BERLIGHT
- (19) SOUTHWESTERN PUBLIC SERVICE CO
- (20) SW BELL TELE LP (INCL)
- (21) TEJAS INDUSTRIES INC (formerly Herford Bi Products)
- (22) TRANSWESTERN PIPELINE CO
- (23) NUS TAR LOGISTICS
- (24) VALOR TELECOM
- (25) WT SERVICES INC
- (26) WEST TEXAS GAS INC
- (27) WEST TEXAS RURAL TELE COOP INC
- (28) HEREFORD RENEWABLE
- (29) WHITE ENERGY
- (30) RICHARDSON INTL
- (31) SHARYLAND
- (32) TX HEREFORD WIND \*
- (33) CHERMACK
- (34) MARIAH

(Note: Regular Industrial Accounts are at \$500, wind farm accounts are at \$750)



#### APPENDIX: Communication tools

OBJECTIVE: Communication is necessary to any organization's success. The following paragraphs will outline the basic forms of communication and equipment approved and available for use by the Deaf Smith County Appraisal District appraisers and staff.

- Types of Communication
- External communication reaches out to the taxpayers and their agents, governmental entities and to provide customer service. This type of communication includes informational documents, letters, telephone calls, Web sites and anything else that makes the public aware of what the DSCAD does.

Image is extremely important in external communication! Our communication represents who we are; and should our professionalism.

•<u>Internal communication</u> is essential to preforming the work that we do. We must provide the direction for the staff including periodic Appraisers Meetings. These can be formal and informal discussions. Periodic meetings with the board of directors and advisory boards should be planned for regular intervals over each upcoming year.

Effective communication requires tools and planning. In this session, we will discuss those tools, as well as planning guidelines, to facilitate this key element of your business, communication. The following discussion will be grouped into:

• Basic communication tools

<u>Mail</u> - Even with all the modern methods of communication, regular postal mail is still one of the most powerful tools for the CAD. It adds a personal touch; it's used for delivering secure documents, contracts, and legally required notices. A postage machine is maintained by the CAD.

<u>Landline Telephones</u> - Our line has the capability to take messages in case it is not answered personally. When leaving phone messages, clearly state your name and phone number at the beginning and the end of the message.

<u>Cell phones/Smart Phones</u> - The District has provided the appraisers with cell phones. Be polite in cell phone use! Good business courtesy includes avoiding being interrupted by telephone calls when in a meeting or talking to customers.

The CAD is moving away from cell phone to smartphones, these are capable of text messaging
and include a camera and video recorder. Outside the office a smartphone can become a
valuable tool for e-mail, web browsing and the ability to review and edit documents. In addition
they have global positioning system (GPS) capability and many other available applications.

<u>Video and Web Conferencing</u> - Video conferencing transmits and receives images and voice in real-time. Web conferencing adds another dimension - it allows you to share documents and applications. These can be valuable training tools. We use www.WebEx.com conferencing solution from Cisco Systems, Inc.

<u>Social networking sites</u> - Facebook has been used as a tool to gather information for the appraisers. No official presence is being utilized at this time. A note of caution on Internet social networking: once you put something out there it's hard to take it back, so you have to be careful.

Online chat tools – These are not utilized by the CAD.

<u>Fax Machines</u> - The district provides a stand-alone fax machine, using a dedicated phone line. Use a cover page that is appropriate for the district. Remember, this is an external communication that reflects our business and image.

<u>Computers</u> - A computer is a key tool in our business. Computers are used for word processing, e-mail, accounting, and spreadsheet work.

- Desktops This is the most common type of computer: one that is set up to operate in your office. The computer system include: A flat-panel monitor, internet connectivity, a CD/DVD drive and USB ports.
- A printer. Laser printers are provided including one all-in-one printer.
- Some type of backup storage should also be considered, such as a USB Flash Drive, External Hard Drive or a writable CD or DVD.
- An antivirus program is essential and should never be turned off unless you receive permission.
- Laptops may be utilized as needed.
- Notebooks may be utilized as needed.
- Keep all documentation, software, and accessories that come with your device.

<u>Auxiliary Products</u> - A number products can be used in conjunction with your computer to enhance the functionality and productivity.

- Digital Camera a picture taken by this type of camera can be directly loaded onto your computer for a variety of uses. This has proved a very valuable tool for the CAD.
- Scanner when you have a printed copy of something that you would like to include as part of a
  digital document, you can create a digital image by scanning the printed copy with this type of
  equipment.
- Wireless Transmission this feature allows you to communicate with other devices equipped with the same feature. The advantage is that equipment is available without all the cords. Ease of set up is appealing and has many productive implications

<u>Internet</u> - The Internet has become a very important communication and research tool. Search engine such as Google or Yahoo can provide information about property, companies and products. We can search for owner information.

## Communication goals for Staff:

- 1. Gain the capability to do word processing, spreadsheets, and e-mail.
- 2. Gain the capability to use a smartphone.
- 3. Learn digital technology including use of pictures.
- 4. When leaving messages, clearly and slowly repeat your name and number.
- 5. Don't overlook the Internet and smartphones as important business tools.

# Deaf Smith County Appraisal District Reappraisal Plan, Tax Years 2017 and 2018

Approval by the Deaf Smith County Appraisal District Board of Directors

Edual alui

Secretary

Chief Appraise

Date 7-28-16

# 2017 AG SCHEDULE

2017	69	69	64	64	29	29	29	29												2017	143	143	120	120	105	105	105	105		2017	170	170	168	168	165	165	165	165
2016	65	65	9	9	54	24	54	54												2016	148	148	125	125	110	110	110	110		2016	200	200	170	170	140	140	140	140
2015	22	25	51	51	48	48	48	48												2015	123	123	109	109	100	100	100	100		2015	195	195	164	164	135	135	135	135
2014	51	51	48	48	45	45	45	45												2014	123	123	109	109	100	100	100	100		2014	195	195	164	164	135	135	135	135
2013	51	51	48	48	45	45	45	45												2013	170	170	158	158	116	116	116	116		2013	236	236	200	200	180	180	180	180
2012	51	5	48	48	45	45	45	45												2012	170	170	158	158	116	116	116	116		2012	236	236	200	200	180	180	180	180
2011	28	82	55	22	53	53	53	53		2,017	80	80	75	75	09	09	22	22		2011	155	155	150	150	120	120	120	120		2011	252	252	250	250	200	200	200	200
2010	55	55	53	53	42	42	42	42		2016	80	80	75	75	09	09	22	22		2010	155	155	150	150	120	120	120	120		2010	174	174	171	171	160	160	160	160
2009	25	7.	23	53	42	42	42	42		2015	80	80	75	75	09	09	22	22		2009	155	155	150	150	120	120	120	120		2009	174	174	171	171	160	160	160	160
2008	48	48	45	45	39	39	39	39		2014	80	80	75	75	09	09	22	22		2008	98	98	78	78	22	22	22	22		2008	152	152	148	148	140	140	140	140
2007	48	2 8	45	45	39	39	39	39	Щ	2013	80	80	75	75	09	09	22	22		2007	98	98	78	78	22	22	22	22		2007	152	152	148	148	140	140	140	140
JATIVE GRASS 2005 2006	37	2 2	35	35	30	30	30	30	IMPROVED PATURE	2012	80	80	75	75	09	09	22	22	0	2006	73	73	09	09	37	37	37	37	Q.	2006	152	152	148	148	140	140	140	140
ATIVE 2005	37	2 2	35	35	30	30	30	30	MPROVE	2011	95	92	85	82	20	70	09	09	DRYLAND	2005	73	73	9	09	37	37	37	37	IRRIGATED	2002	152	152	148	148	140	140	140	140
	-	<u>.</u> .	in	4	5.	9	7.	ၹ	=		<del>-</del>	5	က်	4.	5.	9	7.		۵		4	5	က်	4	5	9	7.	ωi	=		÷	2	i က	4	5.	9	1	

		IF	RRIGA	TED '	YIELD	AND	<b>PRICI</b>	ES			
CORN	2007	2008	2009	GARY	DOUG	2010	2011	2012	2013	2014	2015
PRICE	3.81/bu	4.48/bu	3.36/bu	4.50	4.00	6.17/bu	6.66/bu	7.20	4.53	4.40	3.71
YIELD	196/bu	189/bu	190/bu			214/bu	107/bu	170/bu	201/bu	209/bu	220/bu
TILLE	100/20								185-ext		
MILO				DENNIS	JOE						
PRICE	3.42/bu	3.75/bu	3.00/bu	6.27	6.27	5.85/bu	6.28/bu	6.60	4.12/bu	4.00/bu	3.26/bu
YIELD	90.00/bu	94.00/bu	93.00/bu	4.50 \$	STATE	91.50/bu	70/bu	70/bu	45/bu	80/bu	98/bu
									75-ext		
COTTON										05/01	05471
PRICE	.57¢/lb	.54¢/lb	.52¢/lb			.80¢/lb	.80¢/lb	.75¢/lb	.75¢/lb	.65¢/lb	.65¢/lb
YIELD	938/lb	748/lb	794/lb			984/lb	506/lb	600lb	670lbs	1100/b	1000/lb
				CARY	DOUG	6.52/bu	7.44/bu	6.82/bu	7.11/bu	6.40/bu	4.86/bu
WHEAT	. 0.5//	7.00/1	5.00/bu	4.00	4.00	48.90/bu	22.7/bu	60/bu	23/bu	45/bu	60/bu
PRICE	5.25/bu	7.20/bu 39.50/bu	35.00/bu	DENNIS	JOE	40.30/60	22.7750	00/50	45-ext		-
YIELD	58.00/bu	39.50/bu	35.00/bu	6.00	7.00						
										18/ton	20/ton
SORGHUM SILIAGE										10/1011	\$19/tor
										24/ton	26/ton
CORN ENSILAGE										\$45/ton	\$25/tor
			D.F	) / //IF	-1.0						
				RY YIE					0045		
	2007	2008	2009	2010	2011	2012	2013	2014	2015		
COTTON	768	549	0	573	0	0	0	600	400		
SORGHUM	40.00	44.00	47.00	46.00	26.00	0	some 21	0 some 20	44.00	1	
	25.22	44.50	44.50	24 50	14.00	0	0	0 some 20	25.00	1	
WHEAT	35.00	11.50	11.50	24.50	14.00	0	-	0 Some 20	20.00	1	

# Deaf Smith County Appraisal District 2017 Ag Values (Crop Year 2015) Recap Sheet

CAP RATE 0.1000 2015 PAYMENT PAID OCT 2016 USED PLC PAYMENTS AND ARC FOR CORN

DRY IRG 25 WHEAT 8-10 15-20 55-60 MILO CORN ARC 85

CATEGORY	FINAL VALUE PER ACRE	1 ST CLASS
Irrigated Cropland	\$170.00	170
Dry Cropland	\$139.00	143
Native Pasture	\$65.00	69
Native Pasture	\$65.00	,

			SELECT	NET TO	
	CASH	SHARE	(C or S)	LAND	Comptroller
2010 (Drop)	X		S	\$55.06	\$55.48
2011	X		S	\$10.55	(\$24.39)
2012			S	\$12.91	\$9.21
2013	\$20.78	\$5.89	S	\$5.89	\$0.02
2014	\$21.24	\$17.41	S	\$17.41	\$10.00
2015	\$38.12	\$38.29		\$38.29	\$20.00
		YEAR AVE	RAGE NTL	\$17.01	\$2.97

Sprin	kler (Irrigated)	Row Crop	
55-1	Per Acre	45	Per Acre
	WELL DEP	NO	Well Depr.
	Tax	3.73	Tax
	Management	3.15	Management
\$0.00	NTL	33.47	NTL
\$0.00	NT⊔/Cap Rate	38.12	NTL/Cap Rate
	Sprinkler		
	Row Crop		
	Irrigated Average	Per A	cre

		DRY CR	OPLAND		
			SELECT	NET TO	
	CASH	SHARE	(C or S)	LAND	Comptroller
2010 (Drop)			S	\$19.64	\$31.09
2011	\$15.03	\$6.69	S	\$10.86	(\$1.26)
2012	\$12.96	\$21.00	C	\$12.96	\$13.23
2013	\$14.24	\$18.15	С	\$14.24	\$9.79
2014	\$14.92	\$14.96	С	\$14.92	\$15.00
2015	16.78	25.92	C	16.78	\$16.00
	5	YEAR AVE	RAGE NTL	\$13.95	\$10.55
	DR	Y CROPLA	ND VALUE		

	Ca	ish Lease	
	Dry Land		
	Per Acre	22	
	Domestic Well	0.25	
	Tax	2.37	
	Fence .	1.06	
	Management	1.54	
\$0.00	NTL	16.78	
\$0.00	NTL/Cap Rate		
	Dry Cropland		

COMP WONT GIVE ME THEIR STUDY TILL JUNE 2014 AND 2015 EST ONLY

	NATIVE PASTURELAND	1	
		NET TO	
		LAND	Comptroller
2010 (Drop)	-	\$4.96	\$6.08
2011		\$5.61	\$5.89
2012		\$5.89	\$5.88
2013		\$7.15	\$6.30
2014		\$7.03	\$6.30
2015		6.96	\$6.30
20.10	5 Year Average	\$6.52	\$6.13
	NATIVE PASTURE VALUE		

ONE SURVEY SHOWED OWN OP ON 3652 AC NET 44/AC ON IRG FARM IF U TOOK 1/4 OF THAT 11/AC ONE SURVEY SHOWED OWNER OP 1920 AC NET 20/AC ON A DRY FARM IF U TOOK 1/3 OF THAT 6/AC

C & K URBCZK- IRG INCOME 50 % HIGHER CASH LEASE IR-60 DRY 20-25 MAKES SENSE IF USINGSHARES ON 1/4 LANDOWNER DOES NOT DO HARVEST

CHRIS ING SAYS THEY DO SHARE CORN INSLAGE HARVEST ON CASH LEASE LAND OWNER DOES NOT SHARE IRG WELL EMAT EXPENSE CERT AC DOES NOT SHOW BUT 5,601 FAILED AC ,NASS SHOWS 26,000 AC OF IRG FAILED AC THIS IS WRI CHRIS SAID THEY MIGHT FUDGE ALIITTLE BUT NOT MUCH , HE SAID HE HARVESTED ALL OF HIS PLANTE

CERT AC FAILED COTTON=2352 CORN=424

CATTLE COME OFF WHEAT PASTURE MARCH 15TH OR THEY DOI

170

143

#### Deaf Smith County Appraisal District 2017 Ag Values

#### Irrigated Cropland for Crop Year 2015

Crop Information		A	cres and Y	cres and Yields			Prices		Crop Mix		
	U	SDA-NASS		7		Yield/					Contri-
Crop	Planted	Harvested	Yield	Unit	Skip %	Planted	Price	Unit	% Acres	x NTL =	bution
Corn	34,916	33,170	220	Bushels		209	\$3.71	Bushels	24.80%	68.71	17.04
Cotton	3,276	3,276	1000	Pounds		1,000	\$0.65	Pounds	2.30%	73.89	1.70
Sorghum	16,700	15,865	98	Bushels		93	\$3.26	Bushels	11.90%	(22.33)	(2.66)
Wheat	49,500	47,025	60	Bushels		57	\$4.86	Bushels	35.20%	10.54	3.71
CORN SILAGE	21,584	20,504	26	Ton		25.00	\$40.00	Ton	15.30%	59.83	9.15
SORGHUM SILAGE	14,839	14,097	20	Ton		19.00	\$38.00	Ton	10.50%	59.14	6.21
Totals	140,815	133,937						FINAL NTL	- SHARE LE	ASE	38.29

Irrigated Corn Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Corn	Bushels	209.00	25%	3.71	193.85
ARCH PAYMENT	Acre	1.00	0%	85.00	0.00
Other (Specify) Stalks	Acre	1.00	25%	20.00	5.00
Total Income					198.85
Variable Expenses					
Fertilizer	Acre		25%	150.00	37.50
Insecticide	Acre		25%	50.00	12.50
Herbicide	Acre		25%	50.00	12.50
Harvest	Bushels		0%	100.00	0.00
Dry	Bushels		33%	-113,	0.00
Crop Insurance	Acre		25%	40.00	10.00
Irrigation	Acre		0%		0.00
Seed	Acre		33%		0.00
Total Variable Expenses					72.50
Fixed Expenses			1000/		40.04
Management	Acre		100%		13.91
Well Expense	Acre		100%		40.00
Taxes	Acre		100%		3.73
Other (Specify)	Acre		100%		0.00
Total Fixed Expenses					57.64
Total Expenses					130.14
Corn Net to Land					68.71

Irrigated Cotton Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					17
Cotton	Pounds	1,000.00	25%	0.65	162.50
Cottonseed-	Tons	1.00	25%	200.00	50.00
Prod. Flex Cnt. Pmnts.	Acre	1.00	25%		0.00
IINSURANCE	Acre	1.00	25%		0.00
Total Income					212.50
Variable Expenses					
Fertilizer	Acre	1.00	25%	100.00	25.00
Insecticide	Acre	1.00	25%	40.00	10.00
Herbicide	Acre	1.00		0.00	0.00
Harvest	Cwt.	1.00	0%	90.00	0.00
Gin, Bag & Tie	Cwt.	1.00	25%	110.00	27.50
Crop Insurance	Acre	1.00	25%	50.00	12.50
Irrigation	Acre	1.00	25%		0.00
Other (specify)DEFOLIATE	Acre	1.00	25%	20.00	5.00
Total Variable Expenses Fixed Expenses					80.00
Management	Acre	1.00	100%		14.88
Well Expense	Acre	1.00	100%		40.00
Taxes	Acre	1.00	100%		3.73
Other (Specify)	Acre		100%		
Total Fixed Expenses					58.61
Total Expenses					138.61
Cotton Net to Land					73.89

## Deaf Smith County Appraisal District 2017 Ag Values

## Irrigated Cropland for Crop Year 2015

Irrigated Sorghum Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Sorghum	BU	93.00	25%	3.26	75.80
PLC PAYMENT	Acre	1.00	0%	55.00	0.00
Grazing - Stalks	Acre	1.00	25%	20.00	5.00
Other (specify)	Acre	1.00	33%		0.00
Total Income Variable Expenses					80.80
Fertilizer	Acre	1.00	25%	100.00	25.00
Insecticide	Acre	1.00	25%	50.00	12.50
Herbicide	Acre	1.00	25%	30.00	7.50
Harvest	Cwt.	1.00	0%	50.00	0.00
Dry	Cwt.		33%		0.00
Crop Insurance	Acre	1.00	25%	35.00	8.75
Irrigation	Acre		0%		0.00
Other (specify)	Acre		33%		0.00
Total Variable Expenses Fixed Expenses					53.75
Management	Acre	1.00	100%		5.65
Well Expense & Sprinkler	Acre	1.00	100%		40.00
Taxes	Acre	1.00	100%		3.73
Other (specify)	Acre		100%		
Total Fixed Expenses					49.38
Total Expenses Sorghum Net to Land					103.13 (22.33)

Irrigated Wheat Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Wheat	Bushels	57.00	25%	4.86	69.26
PLC PAYMENT	Acre	1.00	0%	25.00	0.00
Grazing	Acre	1.00	25%	80.00	20.00
INSINSURANCE	Acre	0.00	33%		0.00
Total Income	7 101 0	0.00	00,0		89.26
Variable Expenses					
Fertilizer	Acre	1.00	25%	20.00	5.00
Insecticide	Acre	1.00	25%	15.00	3.75
Herbicide	Acre	1.00	25%	20.00	5.00
Harvest	Acre	1.00	25%	40.00	10.00
Dry	Bushels	1.00	33%		0.00
Crop Insurance	Acre	1.00	25%	20.00	5.00
Irrigation	Acre	1.00	0%		0.00
Other (specify)	Acre	1.00	33%		0.00
Total Variable Expenses					28.75
Fixed Expenses					
Management	Acre	1.00	100%		6.24
Well Expense & Sprinkler	Acre	1.00	100%		40.00
Fence	Acre	1.00	100%		
Taxes	Acre	1.00	100%		3.73
Other (Specify)	Acre	1.00	100%		0.00
Total Fixed Expenses					49.97
Total Expenses					78.72
Wheat Net to Land					10.54

# praisal District ues

#### for Crop Year 2015

Sorghum Silage	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
SORGHUM SILAGE	Ton	19.00	25%	38.00	180.50
Prod. Flex Cnt. Pmnts.	Acre	1.00	33%		0.00
Grazing	Acre	1.00	33%		0.00
INSINSURANCE	Acre	0.00	33%		0.00
Total Income					180.50
Variable Expenses					
Fertilizer	Acre	1.00	25%	70.00	17.50
Insecticide	Acre	1.00	25%	40.00	10.00
Herbicide	Acre	1.00	33%	0.00	0.00
HARVEST 10/TON	Acre	1.00	25%	150.00	37.50
Dry	Bushels	1.00	33%		0.00
Crop Insurance	Acre	1.00	33%	0.00	0.00
Irrigation	Acre	1.00	0%		0.00
Other (specify)	Acre	1.00	33%		0.00
Total Variable Expenses Fixed Expenses					65.00
Management	Acre	1.00	100%		12.63
Well Expense & Sprinkler	Acre	1.00	100%		40.00
Fence	Acre	1.00	100%	21	
Taxes	Acre	1.00	100%		3.73
Other (Specify)	Acre	1.00	100%		0.00
Total Fixed Expenses					56.36
SORGHUM SILAGE NET TO LAND					121.36 59.14

**SORGHUM SILAGE 30/TON** OT 38 PER TON

LOT OF SORGHUM SILAGE BECAUSE OF RAINFALL IN 2015 A&M BUDGET 36.30 PER TON

## Deaf Smith County Ap 2017 Ag Valu

## Silage and Sorghum Siliage

ENSILIGE CORN	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
CORN ENSILIGE	Ton	25.00	25%	40.00	250.00
ARC PAYMENT	Acre	1.00	0%	85.00	0.00
Grazing - Stalks	Acre	1.00	33%		0.00
Other (specify)	Acre	1.00	33%		0.00
Total Income					250.00
Variable Expenses					
Fertilizer	Acre	1.00	25%	130.00	32.50
Insecticide	Acre	1.00	25%	50.00	12.50
Herbicide	Acre	1.00	25%	100.00	25.00
HARVEST 10/TON	Cwt.	1.00	25%	180.00	45.00
Dry .	Cwt.		33%		0.00
Crop Insurance	Acre	1.00	25%	50.00	12.50
Irrigation	Acre		0%		0.00
Other (specify)	Acre		33%		0.00
Total Variable Expenses Fixed Expenses					127.50
Management	Acre	1.00	100%		18.94
Well Expense & Sprinkler	Acre	1.00	100%		40.00
Taxes	Acre	1.00	100%		3.73
Other (specify)	Acre		100%		
Total Fixed Expenses					62.67
Total Expenses ENSILIGE CORN					190.17 59.83

**KEELING 40/TON** 

**KEELING** RONNIE G

#### Appraisal District Deaf Smith Co 201. ... /alues

#### Dry Cropland for Crop Year 2015

Crop Information		Acres and Yields				Prices Crop N			Crop Mix		
		<b>USDA-NASS</b>				Yield/					Contri-
Crop	Planted	Harvested	Yield	Unit	Skip %	Planted	Price	Unit	% Acres	x NTL =	bution
				Bushels				Bushels	0.0%	33.72	0.00
Cotton	723	723	400.0	Pounds	1.00	400.00	.65/LBS	Pounds	0.3%	0.00	0.00
Sorghum	41,100	39,600	44.0	Bushels	1.00	42.39	\$3.26	Bushels	18.1%	30.13	5.45
Wheat	170,000	153,000	25.0	Bushels	1.00	23.00	\$4.86	Bushels	75.0%	23.57	17.68
SORGHUM- FORAGE	11,695	9,356	8.0	TONS		6.40	35.00	TON	5.0%	33.72	1.68
CORN-SEED	3,229	2,518	96.9	Bushels		75.00	3.71	Bushels	1.6%	69.60	1.11
Totals	226,747	205,197						FINAL NTI	SHARE LE	ASE	25.92

Dryland SORGHUM SILAGE	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
SORGHUM SILAGE	TONS	6.40	33%	35.00	73.92
	Acre	1.00	33%	0.00	0.00
GRAZING	Acre	1.00	33%		0.00
Total Income					73.92
Variable Expenses					
Fertilizer	Acre		0%		0.00
Insecticide	Acre		0%	30.00	0.00
Herbicide	Acre		0%		0.00
Harvest	Bushels		33%	80.00	26.40
Dry	Bushels		0%		0.00
Crop Insurance	Acre		33%	15.00	4.95
Irrigation	Acre		0%		0.00
Other (specify)	Acre		0%		0.00
Total Variable Expenses					31.35
Fixed Expenses		3			
Management	Acre		100%		5.17
Well Expense	Acre		100%		0.25
Taxes	Acre		100%		2.37
FENSE	Acre		100%		1.06
Total Fixed Expenses					8.85
Total Expenses					40.20
SORGHUM SILAGE					33.72

Dryland Cotton Budget CORN NO COTTON	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Cotton	BU	75.00	33%	3.71	91.82
STALKS	1	0.00	33%	10.00	3.30
Prod. Flex Cnt. Pmnts.	Acre	1.00	25%		0.00
Other (Specify) crop ins.	Acre	1.00	25%		0.00
Total Income					95.12
Variable Expenses *					
Fertilizer	Acre	1.00	25%		0.00
Insecticide	Acre	1.00	25%		0.00
Herbicide	Acre	1.00			0.00
Harvest	Cwt.	1.00	33%	50.00	16.50
Gin, Bag & Tie	Cwt.	1.00	25%		0.00
Crop Insurance	Acre	1.00	33%	0.00	
Irrigation	Acre	1.00	0%		0.00
Other (specify)DEFOLIATE	Acre	1.00	25%		0.00
Total Variable Expenses Fixed Expenses					16.50
Management	Acre	1.00	100%		6.65
Well Expense	Acre	1.00	100%		0.00
Taxes	Acre	1.00	100%		2.37
Other (Specify)	Acre	1.00	100%		0.00
Total Fixed Expenses					9.02
Total Expenses					25.52
Cotton Net to Land					69.60

<sup>\*</sup> Variable Expenses shown but used as landowner is a non-participant

DRY COTTON HAS MORE SHARE FOR LAND OWNER XCEPT HERB PER BILLY

EDWARD SAID MOST DRY CORN IS SILAGE AND MADE 7-8 TONS HARV AC WAS A GUESS WENT WITH 40% 3229 AC X 40%=

CANT INSURE DRY CORN IN 2015 HAD SOME RAIN MADE 3500 TO 4000 LBS SEED FED CROP INSURANCE WONT INSURE DRY CORN IN OUR COUNTY IT WILL FAIL ALMOST EVERY YEAR IT IS A ANOMALY

THERE WAS SORGHUM SILAGE IN 2015 DUE TO RAIN BUT NORMALLY

#### Deaf Smith County Appraisal District 2017 Ag Values

#### Dry Cropland for Crop Year 2015

Dry Land Sorghum Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Sorghum	Bushel	42.39	33%	3.26	45.60
PLC PAYMENT	Acre	1.00	33%	15.00	4.95
Grazing-Stalks	Acre	1.00	0%	10.00	0.00
Other (specify)INS	Acre	1.00	33%		0.00
Total Income					50.55
Variable Expenses *					
Fertilizer	Acre	1.00		20.00	0.00
Insecticide	Acre	1.00		30.00	0.00
Herbicide	Acre	1.00		20.00	0.00
Harvest	Acre	1.00	33%	25.00	8.25
Dry	Cwt.	1.00	0%		0.00
Crop Insurance	Acre	1.00	33%	15.00	4.95
Other (specify)	Acre	1.00	0%		0.00
Total Variable Expenses Fixed Expenses					13.20
Management	Acre	1.00	100%		3.54
Well Expense	Acre	1.00	100%		0.25
Taxes	Acre	1.00	100%		2.37
Other (specify)FENSE	Acre	1.00	100%		1.06
Total Fixed Expenses					7.22
Total Expenses Sorghum Net to Land					20.42 30.13

		,			
Dry Land					
Wheat Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Wheat	Bushels	23.00	33%	4.86	36.89
PLC PAYMENTS	Acre	1.00	0%	8.00	0.00
Grazing	Acre	1.00	33%	20.00	6.60
Other (Specify) Crop Ins.	Acre	1.00	33%		0.00
Total Income					43.49
Variable Expenses *					
Fertilizer	Acre	1.00	33%		0.00
Insecticide	Acre	1.00		10.00	0.00
Herbicide	Acre	1.00		10.00	0.00
Harvest	Acre	1.00	33%	25.00	8.25
Dry	Bushels	1.00	0%		0.00
Crop Insurance	Acre	1.00	33%	15.00	4.95
Other (specify)	Acre	1.00	0%		0.00
Total Variable Expenses					13.20
Fixed Expenses					
Management	Acre	1.00	100%		3.04
Well Expense	Acre	1.00	100%		0.25
Fence	Acre	1.00	100%		1.06
Taxes	Acre	1.00	100%		2.37
Other (Specify)	Acre	1.00	100%		
Total Fixed Expenses					6.72
Total Expenses					19.92
Wheat Net to Land					23.57

IM SHOWING SHARED EXPENSES NOT SURE IF THIS IS TIPICAL WAITING FOR ADVISORY MEETING

PER MIKE B LAND OWNER SHARES HARVEST & INS TIPICALLY

D BROWN AVG YEILD WHEAT 25 BU- NO COST BUT INS SHARED

<sup>\*</sup> Variable Expenses shown but used as landowner is a non-participant

<sup>\*</sup> Variable Expenses shown but used as landowner is a non-participant

# Deaf Smith County Appraisal District 2017 Ag Values

#### Native Pasture Land for Crop Year 2015

NATIVE PASTURELAND											
(Dropped											
Income:	Year) 2010	2011	2012	2013	2014	2015					
Lease	10.00	10.00	10.00	10.00	10.00	10.00					
Hunting											
Other											
Total Income											
Expense:	4.00	4.05	4.00	0.00	4.00	4.00					
Тах	1.00	1.05	1.00	0.90	1.02	1.03					
Fence	2.89	2.19	2.16	1.00	1.00	1.06					
Well/Water	0.45	0.45	0.25	0.25	0.25	0.25 0.70					
Management	0.70	0.70	0.70	0.70	0.70	0.70					
Brush Control Program	0.00	0.00	0.00	0.00	0.00	0.00					
Other	E 0.4	4.39	4.11	2.85	2.97	3.04					
Total Expenses	5.04	4.39	4.11	2.05	2.51	3.04					
Net to Land		5.61	5.89	7.15	7.03	6.96					
5 Year Average	6.53										

Randell Potter

850 Fense

50 year life

55 Daw of Guster

Using 8 / Cassiless.

## **2017 ACRE**

		IRRIGATED		NATIVE GRASS
	( 2016 120,431 )	120,431ac x 170 = 20,473,270	( 2014 345,844)	345,844ac x 65 = 22,479,860
	F1} F2}	880ac x 170 = 19,529,600	P1} P2}	164,674ac x 69 = 11,362,506
	F3} 5,,	,369ac x 168 = 901,992	P3} P4}	93,978ac x 64 = 6,014,592
	F5} F6} 1 F7}	.82ac x 165 = 30,0300	P5} P6} P7}	87,192ac x 59 = 5,144,328
		Total 20,461,892		Total 22,521,426
	( 2015 460,933 )	<b>DRYLAND</b> 460,933AC X 140 = 64,530,620	7,613ac	IMPROVED PASTURE
	F1} 404,9	981ac X 143 = 57,912,283	IP1} IP2}	6,795ac X 80 = 43,600
)	F3} 49,7	748ac x 120 = 5,969,760	IP3} IP4}	653ac x 75 = 48,975
	F5} F6} 6,	204ac x 105 = 651,420	IP5} IP6} IP7}	165ac x 60 = 9,900
		Total 64,533,463		Total 602,475

#### **DSCAD Mark Powers**

From:

"Texas Comptroller of Public Accounts" <tx.comptroller@service.govdelivery.com>

Date:

Wednesday, February 08, 2017 10:54 AM

To:

<dscad@wtrt.net>

Subject:

FYI - 2017 Capitalization Rate



Texas Comptroller of Public Accounts

#### **Dear Chief Appraisers:**

Tax Code sections 23.53 and 23.74 provide the methods for determining the capitalization (cap) rate used to calculate agricultural and timber land values.

In 2017, appraisal districts must use a cap rate of 10 percent for appraising agricultural or open-space land and a cap rate of 7.39 percent for appraising timber land. For more cap rate information, see our website.

If you have any questions, please contact us by <a>email</a> or 800-252-9121 (press 2 to access the menu and then press 1 to contact the Information Services Team).

Sincerely,

Mike Esparza Director Property Tax Assistance Division

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#### INTENSITY OF USE STANDARDS

- 5
- 1. Must be currently devoted principally to Agricultural use to the degree of intensity of the area for 5 of the proceeding 7 years.
  - A.) A small garden used for the family does not qualify 1/2ac or less. Anything above 1/2ac used to produce income may qualify at the CA discression.
  - B.) Grazing for goats, horses, pigs, cattle any livestock could qualify.
    - 1. 1ac and up rancheros are common in this area.
    - 2. Check for proper fencing and water supply.
  - C.) Common crops are:

Corn

Barley

Milo

Oats

Wheat

Some produce

Alfalfa

Cotton

Surghum Silage

However most any crop or combination could qualify.

- D.) Check ownership records
  - a. If a local farmer buys a piece of land most of the time it will be ag use.
  - b. If a rural property sales to a business that is a red flag to check it out and make sure of any use change does not happen.
- E.) We also look at Google Earth to see if land is being farmed or ranched.
- F.) We send out a farm survey letter every year to farmers as see attached.



## **AG MANUAL**

## **DETERMINING NET TO LAND VALUES**

Net to land, remember, is the average annual net income that a class of land would be likely to have generated over the five-year base period. Until 1987, appraiser based net to land primarily on owner-operator budgets. The law now requires appraisers to determine net to land using a cash or share lease method.

Under a lease method, net to land is the rent that would be due to the property owner under a cash lease, share lease, or other typical lease arrangement, less expenses typically paid by the owner. In a cash lease, the rent is a fixed amount. In a share lease, the rent is a share of the gross receipts for the year, less a share of certain expenses.

#### Cash Lease Method

A cash lease (cash rent) is an agreement between landowner and tenant to lease for a fixed cash payment. This payment is usually in terms of dollars per acre for a period of one year. When the landowner leases on a cash basis, he ordinarily has no labor or operating capital costs. If the landowner has no expenses relating to the agricultural use of the land, the cash lease payment is virtually equivalent to a return to the land. If the prudent owner typically does pay some expenses, appraisers should deduct them from the lease payment to determine net to land.

#### **Additional Costs**

The property owner also incurs a cost of management.

## Steps in a Typical Cash Lease Approach

- 1. Gather cash lease rates from knowledgeable person in the area.
- 2. Gather as many leases as possible for each year of the five-year period.
- 3. Determine typical landowner expenses.
- 4. For each of the five base years, subtract the expenses from the typical lease rate. The remainder is the net to land value. Average the five net to land values for each of the five years to obtain the overall net to land value for the land class for the five-year period. Divide this net to land

value by the capitalization rate to obtain the agricultural use value for the class.

#### Share Lease Method

Appraisers must estimate net to land values from share leases as well as cash leases. Under a share lease, the landowner (usually) pays a share of production expenses and receives a prearranged share of the gross receipts rather than a fixed dollar amount. Share leases may vary from location to location and usually vary from crop to crop. Appraisers should pick only leases with terms under which a prudent landowner would lease the land. To calculate net to land for share leases, appraisers need the following information:

- Typical Crops
- Lease agreements
- Yield estimates
- Price estimates: Determine the typical price farmers receive for the crops under consideration.
- Government Programs: Determine whether the crops being considered are typically enrolled in government support programs, such as the Deficiency payment program. If they are, then any income the owner received from the programs should be included in the calculation of net to land.
- Cost estimates: Determine the typical variable and fixed expenses.
- Additional income: Determine any additional income farmers typically receive and share with the property owner. For example, this amount would include the income received from grazing cattle on wheat fields as well as any other income incidental to producing crops or raising livestock.
- Share Crop: Use five-year averages of crop yields, prices, additional Income, and expenses to determine typical net to land for each class.

## Calculating Net Income for a Typical Share Lease

Calculating net to land for a share lease requires four steps:

- 1. Calculate the landowner's share of gross income.
- 2. Calculate the landowner's share of expenses.
- 3. Subtract the owner's expenses from the owner's gross income.



4. Repeat the preceding steps for the four years remaining in the base period.

### **Deficiency Payments**

Deficiency payments are a widely used farm subsidy. About 20 percent of all Texas cropland qualified for deficiency payments in 1986. A deficiency payment is paid whenever the national average market price for a commodity produced in any one crop year falls below the USDA-announced target price for that commodity for that year.

The amount of deficiency payment per unit of proven yield is limited to the difference between the target price and the higher of the national average price or the Commodity Credit Corporation loan price. Beginning with the 1987 crop year, the total deficiency payment per farmer is limited to \$250,000. Prior to that year, the payment was potentially unlimited.

Landowners receiving deficiency payments can qualify their property under either 1-d or 1-d-1. The land itself is still being used for agricultural production---the only difference is another source of income for the commodity.

Unlike a CRP payment, a deficiency payment is attributable to the land's productivity. Appraisers should include deficiency payments in the calculation of gross income when such payments are typical in an agricultural class.

Whether an individual property owner actually received a deficiency payment in any given year does not matter. If an average owner exercising ordinary prudence would have received deficiency payments during the five-year period, the payment income must be included.

Choose between Cash Lease, or Share Crop whatever is typical. Divide your cap rate (state provides) into your net to land = value.

#### PROCEDURES FOR AG VALUE



- A. The first step for figuring ag value is receiving good, accurate information.
  - 1. Mail out Ag Survey to Deaf Smith County land owners around Jan. 1.
  - 2. When figuring ag value, you are 2 years behind current year. Ag value is a 5 year ayerage. Example: For 2015 your 5 year average will be 2009 through 2013. Your survey letter will be asking for 2013 crop information.
  - 3. Around March you will array all your crop information. You will choose the most typical or average.

Example: Wheat subsidy 6

5

1

4 - median (choose 4 is a good choice)

4

3

- B. Have first meeting with Ag Advisory Board.
  - 1. Qualifications for Serving on Ag Advisory Board:
    - a. Must have a good current knowledge in farming and ranching in Deaf Smith County.
    - b. Must meet Board and Chief Appraiser's approval.
      - i. Give the Board of Directors a list of farmers that qualify.
      - ii. The Board of Directors will choose as many as ten people and DSCAD will contact the people on the list to see if they will accept the position on the Ag Advisory Board.
      - iii. Must have at least three members.
      - iv. Two members must be owners of qualified 1-D, 1 D-1 land in Deaf Smith County.
      - v. Chief Appraiser may not appoint an Appraisal District officer or employee.
  - 2. Go over survey and make corrections if needed.
  - 3. Discuss new crop year added to the five year average.
  - 4. Briefly go over Ag Advisory Manuel put out by State Comptroller.
  - 5. Plan next meeting.
- C. You will share this information with 4 to 8 local farmers that are knowledgeable in dry, irrigated and pasture farms. See what they would choose.
- D. The Chief Appraiser will choose the most logical answers based on the survey, Ag Advisory Board, knowledgeable farmers in the county.
- E. Chief appraiser will go to USDA website at <a href="www.nass.usda.gov">www.nass.usda.gov</a> and get crop yield and planted and harvested acreage.
- F. Chief appraiser will contact local grain elevators to set crop prices during the crop year in question.
- G. Have your next meeting around April with your Ag Advisory Board.
  - 1. Share survey answers and get their opinions.
  - 2. Plan next meeting
- H. Chief appraiser will use the information he got from surveys, Ag Advisory Board, phone surveys, Nass and others.
- I. Chief appraiser will get the net to land figure by using his information and ag manual put out by the State Comptroller.

## **2017 AG VALUE**

We dropped a year 2010 and added 2015, (2011 thru 2015). 2010 was a good year. 2011 thru 2013 were drought years. 2014 rain came in June and helped our pasture and irrigated crops but were a little too late for dryland. The subsidies went away in 2014. 2015 was an average to good year on yields, but the price of commodities were low. There was 31.66 inches of rain and that helped. The sugar aphid hurt sorghum and there were a lot of insects and weeds. I used cash lease for dryland (22) and pasture (10). Ag Advisory Board and some big farmers agree that cash lease or dryland vs share crop is 50-50. Native grass got enough rain to get healthy. Our survey showed dry wheat (20.00) good grazing and irrigated wheat 60-80/ac grazing.

## 2017 MARKET VALUE ON AG LAND

Based on 2014-2<del>01</del>5 sales our Irrigation, Dry & Pasture schedule did change from:

Irg (Doe		Dry	Pas	ture	CPR	
Incl. spri						
2016	2017	2016	2017	2016	2017	2016 2017
G - 1800	1800	600	600	450	500	700
B - 1500	1500	550	550	450	500	
0 - 1300	1300	500	500	425	425	
Y + 1200	1200	450	450	425	425	
Y 1100	1100	450	450	400	400	
BR 700	700	425	425	400	400	
S 600	600	400	400	350	380	
O 425	425	400	400	350	380	

There is a big demand for water in our county. It is precious and Dairy's, Feed yards, Ethanol Plants and City of Hereford are paying high prices for the good water. Average to poor water the price has slowed down. I chose not to change my Irrigated farm schedule for 2017. I have talked to a lot of Native Grass people and there is a big demand for grass and the late rains That came on in June of 2014 and 2015 has helped our native grass. I choose to put native grass at 500/ac and dryland at 600/ac. With 4 years of drought and low commodity prices, some people are paying more for grass. However with money and low interest on CD's, land is still a good investment.

2017

#### MARKET VALUE SCHEDULE

#### DEAF SMITH COUNTY APPRAISAL DISTRICT

Pasture Land		Dry Lai	nd Farm	Improved Pasture			
			Does not				
					Sprin	kler	
Class	s \$/Acre	Class	\$/Acre	In CRP	Clas	s \$/Acre	Class \$/Acre
*1	500	1	600	700	$\mathbf{G}$	1800	1-750
2	500	2	550		$\mathbf{B}$	1500	2-700
3	425	3	500		O	1300	3-650
4	425	4	450		$\mathbf{Y}$ +	1200	4-650
5	400	5	450		$\mathbf{Y}$	1100	5-600
6	400	6	425		BR	700	6-600
7	380	7	400		$\mathbf{S}$	600	7-500
8	380	8	400		D	425	8-450

$\mathbf{G}$	Green	Best irrigation water in county
$\mathbf{B}$	Blue	Good
O	Orange	Fair
${f Y}$		Weak
BR	Brown	Fringe
$\mathbf{S}$	Subject	No wells, but in irrigation area.
$\mathbf{D}$	Draws	large playa lakes in irrigated areas.
		(-300/ac with sprinkler)

#### **SPRINKLERS**

Cost/ac
120ac = 625
240ac = 604
240ac - 004
490ac = 295
A CONTRACT OF THE PROPERTY OF
$1,524 \div 3 = 508$ at 65% good = 330/ac
ole $400$ gpm ÷ $3 = 133$ ac Irg

- 1.Rule of Thumb Dry land Market Value = 100bu wheat/ac 100bu x 4.86 = 486
- 2. Money is not worth much-land still has value.

		DRY		PASTURE	IRG	CRP
JP		600		700		
DEAN HICK		600		550-650 750	1800	
ED		600		500	good water is worth a lo	t
BRUM	600		450-	500		
Joe Ward					sture cut for hay good mon 750 (Sold Higher)	ey
CHRIS T (SHO	ULD BE)	350-450	)	? NO SALES		
Dan Mar		550-700		No Sales 450	)-500	
DENNIS		600		500		
Solo-Preach		550		450		600
I Kee		550-600		450		
BLACK	550-60		450-5 - <b>450</b> -	500 - <b>500-SMALL</b>	750	
BILLY CREEK		450		350		
LAND BANK		650-700		450		

- 1 COW CALF OPERATORS WANT GRASS AND WILL PAY PREMIUM.
- 2. 5 YEAR FORECAST GRAIN PRICES WILL FALL UNLESS THERE IS A DISASTER IN THE CORN BELT.
- 3. 2016 DOES NOT LOOK GOOD.
- 4. DRY FARMER X SAID 2010-2014 MADE GOOD MONEY. INSURANCE WAS HIGH DUE TO COMMODITY, PRICES WERE GOOD. HOWEVER I MADE 40/ BU OF WHEAT IN 2015 AND LOST MONEY BECAUSE COMMODITY PRICES HAVE FELL.
- 5. IRG FARMER X SAID 2010-2013 BESTYEARS I EVER HAD.
- 6. more rainfall is bringing pasture back.

## **2016 IRRIGATION**

9713	K-6-Sec 13 E/2 320ac		575/ac	4/15/2011	—CRP with old wells
8577 8581	Township-2-4 Sec 21 320ac Town ship-2-4 Sec 22 185.3ac	505.3ac	600/ac	4/10/2012	Bussy-Rough Pasture 286 grass 219 CRP
7100	K-7-Sec 51 655ac		655/ac	7/8/2010	low ire
7108 7151	K-7-Sec 31 653ac K-7-Sec 81 N/2 328 ac		750/ac	3/25/2011	
6864	K-4-Sec 19 & 20	1,280ac	800/ac		Irg grass mix 360/ac-Irg land 920/ac
	And the state of t	327ac	793/ac		weak water
920908	M-7-Sec 63 W/2	32740	733/ ac	2/1/2023	WESK WOLES
7648	M-7-Sec 88 NW/4 187ac		802/ac	1/28/2011	
7652			40.00		
		350	10.00	E/1E/2012	Posture 8 CPD 2 Old Wolfe
11222	K-3-Sec 44 N/2	259ac 301.486	840/ac		—Pasture & CRP—3 Old Wells —weak-to fair water
7215	K-8-Sec11 E/2	315ac	850/ac 884/ac		-relative?
24810	Blk-7-Sec 50	82.5ac	909/ac		—CRP had to pull pump & fit well
6612 8370	K-3-Sec 86 BLK-7-Sec 47N/2	320ac	938/ac		—Seems low
8044	K-3-Sec 86 had to drill well but in good		910/ac		-CRP Old wells
10324	K-4-13 E/2	320ac	1,000/ac	9/26/2012	Cit Old Wells
7314	K-8-Sec 48 320ac				
7316	K-8-Sec 49 323ac	946ac	1,001/ac	3/7/2012	not much water—Farmer Garth
7324	K-8-Sec 50 143ac	F.15-15			
21428	K-8-Sec 49 NE/4 160ac				
7069	K-7-Sec 29 S/2 328.3ac		22700000000000		—Diary low water
7071	K-7-Sec 25 3/2 326.54C	986.8ac	1,112/ac	3/22/2012	
8157	Greg-1-Sec 4 174.5ac	272 7	1 124/24	2/20/2012	—Dairy low water
8158	Greg-1-Sec 5 180.8ac	373.7ac	1,124/ac	2/25/2012	Avg water no sprinkler IVS & SVML SVSSS  Avg water no sprinkler IVS & SVML SVSSSS  Avg water no sprinkler IVS & SVML SVSSSS  Avg water no sprinkler IVS & SVML SVSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSSS
8159	Greg-1-Sec 6 18.4ac				= SCNM Z STYS.
5601	K3-41	100ac	1,100/ac	6/1/2016	Avg water no sprinkler 405
	- BIK 3 - Sec 18	240 SC	1200/90	2.26.1	7-1- AVE 10 PURT NOW ATHE
	K-3-44	260ac	1,192/ac	5/20/2012	-CRP
6976	K-4-Sec 78 S/2 311ac		1,200/ac		—Farmer Meyer
5748	K-34-Sec 47,34,13	1,455ac	1,200/ac	1/10/2014	—Avg-Marnell less sprinkler & imp 1,100
6607	K-3-85 W/2	320ac	1,300/ac	9/17/2012	—CRP Cabiness
7046	K-7-Sec 13	656	1,300/ac	10/2/2014	•
71.42	v 7 73	653	1,300/ac	12/15/2016	Includes sprinkler Avg water
7142	K-7-73	033	1,300/ ac	12/13/2010	meddes sprinker Avg Water
8014	M-7-129	346ac	1,400/ac	2/9/2015	
8012	M-1-153	34000	2,400,00	2/5/2025	
10401	M 7 C 152	321ac	1,500/ac	6/21/2012	
10481 920453	M-7-Sec 153 K-4-Sec 84	325ac-2 sprinklers 2200ac-700ac =	1,500/ac	8/8/2013	—Dairy
320433	N-TSECOT	January Manager Country	-,,	7-7-	,
7385	K-8-Sec 71 632.75ac		1.000/	10/13/2011	—Dairy Avg
8595	Township-2-5-Sec 4 188ac	1,022.68ac	1,600/ac	10/15/2011	
8598	Township-2-5-Sec 5 201.93ac				
6411	K-3-Sec 72	238ac	1,612/ac	4/4/2014	10.00 could be higher
8205	Blk 3-Sec 5 & 6	1,273ac	1,750/ac	12/27/2012	—Low Avg Water 862ac Irg
10707	BIK 3-Sec 3 & 0	Less Sprinkler & Imp	1,500/ac		13 wells 2 ½ Mile Sprinkler
7073	K-7-32,48,49	1,966.5ac	1,500/ac	-	Avg to low water. Pending Sale
5230	- KAK3-18	2409~	1500/00-	7-75	13 wells 2 ½ Mile Sprinkler Avg to low water. Pending Sale  17  Avg = Water to foor
6431	K-3-76	161ac	1,500/ac	su?	Avg water
0.102			1,600/ac	deed tr	
5477	K-3-Sec 6 625ac				
5503	K-3-Sec 14 647ac		4 700/	4/25/2011	Fordered and deaths
5550	K-3-Sec 26 645ac	1,922ac	1,700/ac	4/26/2011	—Feed yard good water
5553	K-3-Sec 27 5ac				
7005	K-4-88 & 89	1,160ac	1,800/ac		Avg water with out sprinkler
27476			1,900/ac	10/14/2016	with sprinkler
8299	Blk-7-Sec 2 SW/2	160ac	1,823/ac	4/25/2014	—has a sprinkler=1400-1500/ac 450 spm water
8072	M7-152	288ac	1,769/ac	5/27/2015	10.00 could be more
6536	K-3-Sec 81 122ac		1,849/ac	2/4/2011	—Farmer Schlabs
5757	K-3-Sec 50,51,48	1,120/ac	2,100/ac	12/11/2014	—Subtracted 1/2 Sec grass
6152	K-3-Sec 64	80ac	2,250/ac	12/16/2014	
5778	K-3-Sec 57	640ac	2,500/ac		—without sprinkler 2,300/ac
6999	K-4-85	651ac	was offered 2,200/ac		this was an offer "Diary" not a sale
6438	K-3-Sec 78 sw/4	147ac	2,000/ac	12/12/2016	good water includes sprinkler
6756				Deed of trus	t 10.00?
6756 6758	Dairy purchase	617.73	2,190/ac		cludes sprinkler
6755					*
					1.11
5506		366ac	10 2,241/ac	Includes 2 sp	orinklers ed owner financed
6121	) L		herd 2,500/ac		. · ·
6174	5 5-3-66,67	488ac	2600/0.	9 f +a-	substructing 2 Circles
		10092	776		s circles 118
			2709/90	- W1-0	s circles 118

## **2016 DRYLAND**

	9202	4-4-Sec 29 - 90ac	-	Dry	300		Bad Sale Family Member
	28179	K6-13 w/2	320ac	Dry CRP		715/ac -1 we	ll 100gpm
	9644 919967	K-5-Sec 60 - 218ac K-11-Sec 30 E/2 - 320ac		Mix Dry	335 350	9/10/2010 10/1/2010	
	8913	3-1-Sec 31 S/2 - 320ac		Mix	360		Bind Weed
	8915	3-1-Sec 32 E/2 - 316.3ac		Mix	360	8/25/2010	Jina Freed
	8890	3-1-Sec 21 NE/4 - 160ac	1,436ac	Mix	360	8/25/2010	
	8893	3-1-Sec 22 -All - 640ac		Mix	360	8/25/2010	
	10312	3-1-Sec 27 NW/4 160ac		Dry	385	11/15/2011	
	8782	2-2-Sec 7 NW/4 160ac		Dry	400	12/21/2010	
	9205	4-4-Sec 29 249ac		Dry	400	12/9/2010	
	9214	4-4-Sec 31 21ac	270ac	Dry	400	12/9/2010	
	8998	4-1-Sec 14 SE/4 160ac		Dry	400	3/21/2012	
	9106	4-3-Sec 2 107ac		Mix	400	8/30/2012	
	9952	Carter & Head 240ac		CRP Dry	400	1/1/2012	
	9072	4-2-Sec 20 W/2 320ac		CRP Dry	425	2/15/2012	
	8854	3-1-Sec 2,10,11-1820ac		CRP Dry	439	5/2/2013	
	7569	M7-Sec 65	80ac	Dry	437	1/15/2015	
	9826	K-11-Sec 48 640ac		Mix	450	11/18/2010	
	919958	K-11-Sec 80 SE/4 160ac		Dry	450	1/1/2011	
	8629	3-3-Sec 1 SW/4 107ac	000	Dry	460	1/1/2011	A Committee of the Comm
	8630	3-3-Sec 1 SW/PT 54ac	822ac	Dry	460	1/1/2011	
	919998	4-3-Sec 35 2ac	66400	Dry	460	1/1/2011	
	9518	6-3-Sec 2 7-3-Sec27,34	664ac	Dry	470ac	3/21/2014	
	7573	M-7-Sec 65 177ac		Dry	478	1/31/2012	
	7343	K-8-54 SW/4 160ac		Dry	500	12/27/2012	
	919735	K-6-Sec 87 627.5ac		Dry	500	12/20/2010	
	7119	K-7-Sec 58	325ac	Dry	500	5/17/2012	Surrounded By High Circles
	7356	K-8-Sec 62 W/2 649ac	649ac	Dry	500	9/2/2011	Close to Irg
	10327	K-8-Sec 62 E/2 649ac		Dry	500	9/2/2011	
	8566	2-4-Sec 15 N/2	320ac	Dry	500	10/1/2014	
	8984	T4R1 Sec 3	320ac	CRP	500	2/1/2017	
	9488		640ac	Dry	500	12/31/2014	
	9500		04080	Diy	300	12/31/2014	
	9879		328ac	Dry	525	5/15/2015	
	9488	6-2-Sec 15 E/2 320ac		Dry	525	11/11/2010	
	9500	6-2-Sec 22 E/2 320ac	640ac	Dry	525	11/11/2010	
	9970	Carter & Head	1,201ac	CRP	526	7/14/2014	
	9053	4-2-Sec 9	640ac	Crp	531	5/5/2014	
	8640			480/Dry			
	8924	3-3-Sec 7	800ac	320/Pasture	538	7/9/2015	He said 350 grass/663 farm in CRP
	8551	2-4-Sec 6	640ac	421 Dry	560	9/12/2014	
	9331	2-4-360 0	04080	421 014	300	3/12/2014	
	9352	T5R2					
	9322	T5R3	320ac	Dry	600ac	5/3/2016	
	9354						
	9777	2-2-Sec 5 w/2	320ac		600ac	8/15/2016	
	8777 9965	2-2-Sec 5 w/2 Carter & Head	183ac	Dry	600	6/24/2013	
	8575	2-4-Sec 20	240ac	Crp Dry	650	5/29/2014	More than
	9303	5-2-Sec22	320ac	Dry	650ac	-, -0, -02-1	CRP
	9546	T6R3 Sec 35 & 36		Z200 € Z# Z	655ac	8/4/2016	Company.
	7337	K-8-Sec 53	213ac	Dry	675	6/24/2013	Some irg 7259 - K8-64 - 2009c
	9543	T6R3 Sec 35			680ac	8/5/2016	50me irg 7359 - K8-64-2009c could be CRP-899/9c
							could be CRP_ 877/9c_
	26089	K8-56	130 CRP		700	6/23/2015	, , , ,
			35 pasture			.775 67555	,
	9722		San San San	(22/00/00/00			
	27688	k-6-Sec 28	640ac	Dry	700ac	3/30/2012	High
	4690	M-7-Sec 43	109ac	Dry	700ac	5/25/2012	Includes wind right 50%
	921066	Chas Roberson	176ac	Dry	721ac	5/26/2016	
	28179	K6-13 W/2	320	CRP	725	12/1/2014	
	8781	2-2-Sec 6 SE/4	160ac	CRP	730	6/4/2015	has 7 years left in CRP at 44/ac
	7356			Desc			
	7356 10327	k-8-62 All	649ac	Dry Slight Irg	770ac	12/28/2012	
	10327			3.16.11.11.8			
	9424	5R4 Sec 28	160ac	Sub-Irg	800		No wells but sprinkler runs on it
	8293-	B5-144	45091	17490	FSS	1, 40	17 5 7 110
7277		•		276 Dr	y Fan.	- 4- J	-17 \$800/9C 119 6.17 548/8c cold low form for years 1-17 tonser cold low form for years
		2-2-sec6	302 0		2 10	U= 17	5.17 548/00 000
	8779	2-2-506	11011	. 01		7-1	1-17 yourse sold low ton m tor gazes

## **2016 PASTURE**

9550	6-4-Sec 32	208.2ac	Pasture	250	6/20/2012		
27875	K-5-Sec 83	80ac	Pasture	350	5/26/2010		
7496	M-7-Sec 2	163ac	Pasture	350	2/3/2012		
9322	5-2	640ac	Pasture	418ac	5/3/2016		
8430	Blk-8 Sec 20	319ac	Pasture	438ac	10/24/2016	69ac Farm/250ac Pasture	
8794	2-2-9 SE/4	160ac	Pasture	475ac	7/29/2016		
7440 7441	K-14-26-27	799ac	Pasture/CRP	438/ac	5/29/2015	488 pasture 311 CRP	Rough Caliche Soil
7900	M-2-Sec 107	136ac	Pasture	500/ac	3/31/2015	close to Irg	
7170	K-2-Sec 93 All	654ac	Pasture/was irg	700/ac	11/25/2013	after sub imp	
920656	K-4-Sec 19	294ac	Pasture	715/ac	10/28/2014	surrounded by Irg.	
9644	K-5-Sec 60	220aç	Crp & Native	1,500/ac	too high adjoin	s their other property	
12381	K-5-Sec 46	193ac	360,000 -162,900	lmp		. /	d preland(276ac) but Jue said + his was mki
0.0	2 22 - 141	1711	197,100 ÷ 193ac =	1,021 say 1	,000/ac	I relude	d Prxland 2769()
3 27	5 6-5-90	11740	definer In	Postria	2001	4.	To said + bis was mk
1350	- K8-58	47890	Imp Pasture	750	1/ac - 5	old slot hisher k	out Jue 1419 411
10340	) ~		•	1.5	,	get hay crop o	of imp posture, worth
						ma i ba ia	mc de con

Phone 806-364-0625

e-mail: dscad@wtrt.net

Ag Advisory Board (Dry Land) Minutes for February 14, 2017 Meeting

Meeting began at 9:05 a.m.

Present: Dennis Brown (member)

Joe Perrin (member)

Danny Jones and Patty Scott (Deaf Smith County Appraisal District staff)

2015 was good to average on wheat & milo. Yields were decent but commodity prices were bad. Example, wheat was around \$4.22/bu. on June 15th and went down fast after that. Dennis said 2015 was average to good; Joe said he broke even, paid living expenses.

Insurance: None too little, not typical.

Crops: Wheat: Price: 4.01/Bu. Yields, 20-25 Joe's yielded around 20; Dennis 20-25

Milo: Price: 5.73/cwt. or 3.21/bu. Yields: 45-50

Corn: Price: 6.64/cwt. or 3.72/bu.

#### Other comments:

1. Sprayed milo one time, Aphids were bad, cost \$15/ac.

- 2. Wheat Grazing: 2 lbs. gain per day X 90 days=180 lbs. gain on a calf. X \$.50 cost of gain = 90/head. 150 head X  $90 = 13,500 # \div 320 \text{ acres} = $42.18$ . A \$.35 cost of gain would equal 29.53, say 30. Pasture would be less than ½ of wheat, say 12-18.
- 3. Sprayed wheat for weeds.
- 4. Share Crop 1/3. Average cash lease: Dennis: \$16-20; Joe \$24. Cash lease is most common.
- 5. Sorghum Silage: 8-10/tons, not typical. Harvest cost 4/ton. Hauling \$3.25/ton + \$.25/ton mile.
- 6. Mares Tail: Dennis: Not much Mares Tail. Joe: Once every 10 year, not a
- 7. Land owner does not pay for spraying, the person leasing does.
- 8. Dry landers don't fertilize wheat.
- 9. Graze CRP: 1 time every 3 years.
- 10. Fence (Barbed wire): \$9,000-10,000. Life 30-35
- 11. Sorghum Silage: Not typical
- 12. No cotton.
- 13. 2016 looking negative on profits

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Deaf Smith County Appraisal District

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Continued from page 1

Ag Advisory Board (Dry Land) Minutes for February 14, 2017 Meeting

14. No subsidy in 2015, will be some in 2016-2017 PLC wheat and milo. I called board members later and PLC payments were not made until Oct. 2016 for the 2015 crop. Per ASCS: On allotted acres only. Corn \$85/ac; ARC based on

PLC Payments:

Dry

Irrigated

Milo

\$15-20/ac

\$55-60/ac

Wheat

\$ 8-10/ac

\$25/ac

Joe agreed on these prices.

15. Graze: May-October pasture

16. Grazing:

Wheat: 40.00 Grass: 15.00

Stalks: \$15/head (30-50 head)/month (4 months)

 $15.00 \times 30/\text{head} \times 4 \text{ months} \div 320 \text{ ac.} = 5.62/\text{ac.}$  $15.00 \times 50/\text{head} \times 4 \text{ months} \div 320 \text{ ac.} = 9.37/\text{ac.}$ 

Survey: \$10.00/ac.

17. Per Danny's conversation with insurance people at Ag Specialist and Andrews Agency: Called local insurance agents that have the majority of insurance and they said it was not a significant year for insurance. Most planted acres were harvested. There was some hail insurance paid out. Certified acres show most planted acres were harvested. NASS numbers are not real accurate.

18. Per Danny's conversation with David Barnett, loan officer at FirstBank

Southwest:

a. ¼ share most common with irrigated crop sharing, chemical, fertilizer, harvest but not cost to irrigate. It is too hard for farmers to make it on 1/3's.

b. 2015 was a breakeven year meaning paid living expenses but didn't put any in savings to maybe made a little but it is a big county, some lost money.

c. Dryland is 1/3 if share crop, however cash lease is most common.

d. 2015-2011: Irrigated farmers net income would double or better than dryland.

19. Per Danny's conversation with Darrel Bartles and Jason Lara:

a. PLC payment wheat and milo, \$10/acre, did not get until Oct. 2016.

b. Average cash lease \$22/acre. Bartles farms over 8,000 acres.

c. Average year: Lara, milo yield 4,410 Lbs. or 78 Bu./acre. No aphids Bartels milo yield 2,000 Lbs. or 36 Bu./acre.

d. Cash lease is most common in dryland, they don't share crop.

20. Cody Meiwes in New Mexico: cash lease \$25/30 per acre.

Ag Advisory Board (Irrigation) Minutes for February 28, 2017 Meeting

Meeting began at 8:50 a.m.

Present: Tom Schlabs, member

Danny Jones and Patty Scott, DSCAD staff

Absent: Cory Walden, Craig Soloman, Mike Schueler. Mike came by 2/24/17 and brought his survey in.

1. Share Crop: no 1/3<sup>rd</sup>'s, mostly 1/4<sup>th</sup>

2. Land owners usually don't pay irrigation and they pay less cost than the 1/3rds.

3. Did you receive subsidy?

- a. Yes, ARC payment on corn \$ 95/ac. Not sure if milo qualifies, no wheat subsidy.
- 4. Crop Insurance (Multi-peril and hail)? No crop insurance except hail insurance on cotton.
- 5. Typical cash lease \$ 50-60.
  - a. Does land owner pay any expense? No, not well expense either.
- 6. What were average yields?
  - a. Milo: 7500/lbs or 134 bu. Stalk income 20/ac. Sprayed one time for aphids. Spraying cost \$15-20/ac.
  - b. Wheat: 60 bu, grazing was good; income around 75/ac. Wheat goes behind corn so little to no fertilizer used. Say 40/ac.
  - c. Corn 220 bu./acre. Price \$4.50 bu. Fertilizer cost on corn; \$140/acre.
  - d. Corn Ensiliage: 18/ton, (11 X December Futures price). Price \$45.00-50.00/ton.
  - e. Sorgum Silage: 18/ton, (10 X December Futures price). Price \$40-45/ton.
  - f. Cotton: 1000-1200 lbs or 2 bales/acre.
  - g. Pasture: With stock water, \$10/ac. income. Pasture without water \$8/ac.
- 7. What kind of year was it? Good crops, bad prices, got some hail, breakeven meaning made a living, paid bank off, no savings or gains. Had good rain but yields were average, not great. Aphid problem in mile and there were a lot of weeds.
- 8. Is your net to acre higher in irrigated than dryland in the last 5 year? Yes, look at the price of irrigated land (\$1500-2000/ac) verses dry land (\$500-600/ac). \$40/ac on irrigated land would be a true statement.
- 9. 2016 will be a bad year and comparable to 2011. 2011 Yields were bad and prices were bad except cotton.

#### Deaf Smith County Appraisal District

140 E. 3<sup>rd</sup> St. Hereford, TX 79045 Phone 806-364-0625

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Continued Minutes
Ag Advisory Board (Irrigation)
Minutes for February 28, 2017 Meeting

Talked to ASCS office:
Based on base acres
Corn 2015 ARC payment 85/ac (2016 will be ½ of this)
PLC payments:

Irrigated milo: 55-60/ac Dry milo: 15-20/ac Irrigated wheat: 25/ac Dry wheat: 8/10/ac

Called Joe and Dennis and they had PLC payments on wheat and milo. Edward said he did not get the 2015 payments until October of 2016 for PLC and ARC payments.

Danny met with Corey Walden who is an owner operator on 4-11-17 and discussed the following:

1. Did not pay out and it wasn't mother nature as we got rain. Prices are to low, they need to be a smidge higher and it would work. Did get PLC payments in 2016. For 2017 crop we will probably do corn ensilage with dairy at 45/ton. He said irrigated net income would have to be at least 50% higher than dry land. No more subsidies's hurt.

Meeting adjourned at 9:30 a.m.

## Deaf Smith County Appraisal District

CHIEF APPRAISER DANNY JONES, RPA, RTA

ASSISTANT CHIEF APPRAISER MARK POWERS, RPA

February 7, 2017

140 E. 3rd STREET P.O. BOX 2298 • HEREFORD, TEXAS 79045 PH. 806-364-0625

FAX 806-364-6895

Jue a Demnis were present

Perrin - Break Even - paid living expenses

OFFICE STAFF

Darrell Bartels 2498 CR 14 Hereford, Texas 79045

RE: Ag Advisory Board Meeting

Dear Darrell,

I would like to have an Ag Advisory Board meeting Friday, February 14th at 9:00 a.m. to discuss the following questions and topics.

1. a. Dry land farmers: Did you get insurance payments on your harvested 2015 crops? If so, how — 100 - a 11 much per acre on wheat, milo, corn, and cotton. Did you receive subsidies on 2015 crop year?

b. For dry land farmers, did you harvest anything in 2015? Yes or No

c. What were the yields Wheat Milo? Wheat 20-25 , Milo 45-50

2. I have talked to several farmers and have gotten several of the following responses.

a. Avg yields with Avg prices Dennis - Aug - Good

(b. I broke even.)

c. I lost money.

d. I made a little money.

What is your response?

3. Was there grazing? Wheat <u>soud</u>, Grass <u>good</u>, Milo <u>yes</u>.

4. What were your yield averages? Wheat \_\_\_\_\_\_, Milo \_\_\_\_\_.

5. What was the price you received on Wheat <u>4.12</u>, Milo <u>3.18</u>, Cotton <u>wond</u>

Sorghum\_\_\_\_\_ and silage

If you are unable to attend the meeting, please contact me. If you have not already filled out the "2015 Texas Farm and Ranch Survey" please fill it out and bring it with you.

Sincerely,

Danny Jones

Chief Appraiser

Wheet - 4.01/Bu m, lo. - 5.73/100 or 3.21/B. Corn - 6.64/100 or 3.72/B

1. Sprayed milo 1 time. Aphids - 15/per que (spent)

2. wheat Grazing 21bs parday x 90 days = 180 lbs x 50¢ = 90/hd

150 hd x 90 = 13,500 = 320 ac = 42.18 | 35 = 29.53 | would be less

3. Sprayed wheat for weeds

4 Share Crop & - Aug (ashlesse serins 16-20)

5. Sorgher Silsse 8-10 Tons not + 1pical Harris 3.25 perton & 25¢ perto



## USDA's National Agricultural Statistics Service Southern Plains Regional Field Office (and the Texas Field Office)

#### County Estimates

For information contact <u>Quentin Hart (mailto:Quentin.Hart@nass.usda.gov?</u> cc=NASSRFOSPR@nass.usda.gov;Jason.Hardegree@nass.usda.gov).

View our district map (../.././Charts & Maps/distmap2.php).

#### Texas Cash Rent

District Code, County Code, County or District	Cropland, dollars po		Cropland Irrigat (dollars pe	ed		Pastureland, (dollars per acre)	
Name	2014	2016	2014	2016	2014	2016	
11, 011, Armstrong	(D) (footnote D)	(D) (footnote D)	19.50	25.50	8.80	8.80	
11, 045, Briscoe	(D) (footnote D)	(D) (footnote D)	15.00	16.00	7.50	8.00	
11, 065, Carson	45.50	(D) (footnote D)	22.00	24.00	7.00	7.40	
11, 069, Castro	77.00	(D) (footnote D)	25.50	28.00	11.00	13.00	
11, 111, Dallam	88.50	97.50	38.00	55.50	6.90	6.10	
11, 117, Deaf Smith	64.00	64.00	22.00	23.00	11.00	11.50	
11, 153, Floyd	(D) (footnote D)	(D) (footnote D)	22.00	25.00	7.70	(D) (footnote D)	
11, 179, Gray	(D) (footnote D)	(D) (footnote D)	21.00	19.50	6.40	6.50	



## USDA's National Agricultural Statistics Service Southern Plains Regional Field Office (and the Texas Field Office)

#### County Estimates

For information contact <u>Quentin Hart (mailto:Quentin.Hart@nass.usda.gov?cc=Jason.Hardegree@nass.usda.gov&cc=NASSRFOSPR@nass.usda.gov)</u>.

View our district map (../../Charts & Maps/distmap2.php).

#### Texas Cattle Inventory by County

District Code, ANSI Code, District or County Name	All Cattle & January 1 li (head	nventory	Beef C January 1 I (hea	nventory	Milk Cows January 1 Inventory (head)	
District of County Name	2015	2016	2015	2016	2015	2016
11, 045, Briscoe	14,100	14,100	8,500	8,800		
11, 065, Carson	19,100	19,100	(D)	(D)		
11, 069, Castro	455,000	455,000	9,600	10,000	45,000	44,000
11, 111, Dallam	215,000	215,000	10,300	10,700	12,000	10,000
11, 117, Deaf Smith	500,000	500,000	11,000	11,400	38,000	38,000
11, 153, Floyd	77,000	77,000	(D)	(D)		
11, 179, Gray	110,000	110,000	(D)	(D)	(D)	(D)
11, 189, Hale	155,000	155,000	6,000	6,200	24,000	23,000
11, 195, Hansford	260,000	260,000	8,700	9,000		
11, 205, Hartley	330,000	330,000	14,800	15,400	32,000	32,000
11, 211, Hemphill	69,000	69,000	12,000	12,500		
11, 233, Hutchinson	20,000	20,000	7,200	7,500		
11, 295, Lipscomb	37,000	37,000	(D)	(D)	(D)	(D)
11, 341, Moore	165,000	165,000	(D)	(D)	(D)	(D)
11, 357, Ochiltree	93,000	93,000	7,500	7,800		
11, 359, Oldham	59,000	59,000	13,300	13,800		
11, 369, Parmer	435,000	435,000	5,400	5,700	40,000	37,500

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4	5	× × ×	× ;	× ×	×	_	_				_					_					_			_				_		_		_	_	_	_			_			+			_	_	_	_	_		_	_		-	sects ar	et 1095	tio graz
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_	2/3	*		_					_	_																																												ng it un	not loos	
	CASHLEASE	10	20	20	20	25	28	30	30	35	40 SURROUNDED BY ING														7.50	13	15	18	20	20	20	23	25	35	35	40					19	19 20	24											profitable	e money"	
	FERT	N 0 0	15	20	20	20	20	20	25	30	40	60													0	10	20	20	24	35	40	60 40	80								20	20	35	50									Γ			
	HARV/HAUL	10 6	15	15	20	22	22	23	24	25	25	25	25	30	30	34	36	50							10	20	22 23	24	25	25	25	30	30	30	30	60					9¢16	10	50													
	HERD	10 8 6	10	10	10	10	14	15	20	25	35	35	40	46											10	10	15 15	15	20	25	30	40	40	50	63	100	110				14	25	35	50												
RYLAND	CROPINS	4 10 10	6	00	9 4	9	10	10	5 1	15	15	15	15	20	25	25	25								00	10	12	13	15	15	15	16	20	20	22	25	30				10	10 25	40	40										No Insu	CRP cor	-
YEAR VD	GRAZING	S-7	5-10	S-10	W-10	W-20	W-20	W-20	W-24	W-24 W-25	W-25	S-26 W-40	W-40																												1													noisture lea	mes out in 2	
	AVG	9 BU	15 BU	15 BU	18 80	18.6 BU	20 BU	20 BU	20 80	20 BU	20 BU	20 BU	20 BU	21 BU	23 BU	25 BU	25 BU	26 BU	27 BU	30 BU	31 BU	37 BU	37 BU	40 BU	14 BU	25 BU	29 BU 32 BU	34 BU	36 80	40 BU	45 BU	45 BU	50 BU	50 BU	50 BU	57 BU	62 BU	65 BU	71 BU	98 BU	350 lbs	350 lbs 400 lbs	400 lbs	1,000 lbs										pt for hail ding to abu	2022	
	Insect	10	11	1 15	18	50																			20	25	25	30	5 6	75	80										15	60	8											ndant w		
	Grazing	4 - good 6 - Avg																							1-Poor	6 - Avg																												No Insurance except for hail  Great moisture leading to abundant weeds high cost control		
	Insurance Income	16																							54	;																												st control		
	Cash Lease Typical	28- No																																													_									
	Seed	ē																							20																T															

# 2015 CROP YEAR

PASTURE

								<b>Vheat Pasture</b>
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		44				25		10
		24	50	12,000		20 - 25		10
		24	50	10,000		20		10
		20	50	9,800		20		10
		20	50	9,600		20		10
		20	50	9,000		15		10
		18	40	8,000		15		9.60
		16	40	8,000		15		9
		15	35	8,000		15		9
		15	30	8,000		15		8.75
		15	30	7,500		12.60	3 TIME IN 4 YEARS	80
		14	25	7,500		12	1. LAND OWNER DOESN'T PAY SPRAYING	00
		12	25	7,500		12		8
		11	20	7,400		12		7.50 - 10.00
		11	20	7,300		12		7
		10	20	7,300	15 - Poor	10 - 12		7
		S	20	6,000	1-NO	10.00		6
	1,200/ac	UI	20	5,200	12 - Good	10		5-8
Yes	320	2	20	5,000	19 - AVG	10	YES	5
subsidy	does your stock water cover		Life	per mile	POOR, NO	INCOME	LEASE	LEASE
Pasture	How Many ac	Weed		rense	GOOD,AVG	GRAZING	CASH	CASH
				-				

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T.Betzen - .40¢ -.45¢ Brown Dry - .35¢ Galen Jack - .40¢ Chavez - .50¢

irg 300 lb steer every 1ac 600 lb steer every 2ac

Bailed grass paid for ballling did not have to shread

Rains came late - limited time to use pasture - bad weeds
 Cow \$10.00/month/hd -6.5ac per cow

Came late

4. Dry till September
5. 3 months \$4.00 per head

6. Had ample rain but grass lacked proper nutrients 7. Good year late - good grass

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1/4			-	100																																<	×				T	T						
3/4	×																																															
IRG	75-5	117	130	150	150	170	180	200	200	200-5	220-5	225	240	250	275-5	340	340	40	n u	50	60	90	100	100	110	120	190	8	50	50	125	150	150	180		rio .	150	160				3	50	180				
CASH I FASE	33	38	38	40	40	45	50	63	75	90	150							60																														
Fert	80-5	90	90	100-5	110	120	125	130-5	130-5	140	150	150	150	160	200	225-5	6-677	30	40	40 10	50	60	60	5 60	65	70	90	3	50	50	80	90	100	100	120 175	50	65	70					70	175				
HARV/HAIII	10.00/ton-5	45	SO	75	75	78	90	100	100	100	100	150-8	200-5	225	240-5	300-S	300-3	.23/.23/.23	5 0	30	30	40	40	5 6	50	75	ac	30	25	30	50	50	75	200		21/01	.10/16	90					SORGHUM SIL	180				
CROP INS	10	10-5	15	17	18	20	25	30	40	4 40	45-S	50	55	70.6	70-5	85-8	85-5	8	5 5	10	15	20	20	21	30	30	30	-	10	12	20	35	35	50		1	50	95				T	30					
INSECT	20	25	25	30-5	40	40	45 50	50	50-5	65 70	71	75	75-5	100				12 15	i t	20	50							36	25 25	8 6	50	50	70			20	25	125					40					
HERB	24	25-S	30	30	40	47-5	50	50	50	100	100	100	100-5	150-5				10	: 6	16	20	20	20	40	40	50		1	20	25	30	30	6	50	100	36	45	100	;		T		24				1	
w-wheat	10-5	25-5	40-W	50-W	70-W	100-W	W 100											W-100/AC	AN-TOOLVE																	T					T							
Was there	AVG	AVG	600D	GOOD-YES	NO	POOR																																										
INCOME	_																	50	£ 0	65 BU	100							150	150							noc	200											
AVG	23-TON-S	25-TON-5	26-TON-S	175 BU	180	192	200	200 BU	- 200 BU	200 BU	220	220	225 BU	240				45		50	55	60	60	75	80			50 RI	53 bu	75 BU	98 bu	100 BU	100 BU	116 bu	142 bu	41 DVB	900 lb	1,000 lb				2701	2 TON	19 TON	20 TON			
INCOME		000																65										10	150							0.6	chavez 370								SORGHUM SILAGE			
TYPICAL	18 YES	70 NO																																		T					1	T			SILAGE			
SEED	$\neg$	97	100															15										15	5							80	80				1							

Too much rain got 2 halfs on corn RC
 Takes 3.5 balfs of cotton to break even 20 b wheat break even.
 Pave to deal with insects
 Ave yeld for large amount of rain
 Extreme heat and wind.

Get early Hail on corn. You get hall his and cut for inslage increase in each is pushing land owners for sharing seed 2. Late hail. Bad 3,552ac netted - 44/ac Corn price dropped

		2	2015 CRP		
	Incomo	Spray	Mowing	Mat	
	Income 28	Spray <b>15.00</b>	10	12	
1	29	20.00	13	12	
	35	30.00	13		
	37	30.00			
	39				
	39				
	39				
	39				
	43				

2015 CRC	)PY	EAR	SU	RV	EY
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Barren and a second and a second

147			lania at	204			ry land	······································	Pastur
Was your operat		0	Irrigat	eu _		Yes	y lallu	No	
Type of operatio		Owner Op					11		
	▶:	Share Cro				Yes		No No	
		What is th	ne %?		1/3 <sup>rd</sup>		1/4 <sup>th</sup>	- 0	ther
	<b>&gt;</b>	Cash Lea	ise?				Yes		No
		Irrigated	\$	/ac Dryl	and	\$/ac	Pasture	\$/ac <sub>/2</sub>	10 Toley
Even if you do not o	ash lease	at this tim	ne, please e	nter the c	ash leases	s that you	know are typic	cal in your are	а
Cash leases appea	ar to be ind	creasing in Irrigated	i number, in Farm	ı your opır Yes	nion <b>, is ca</b> : No	sh lease	more typical i	nan snare cr	op?
		Dryland	Farm	Yes	No	_		No Ide	
		Pasture	1	Yes	_ No		1	Vi Lore	4
2015 Co	sts/Inc	ome Pe	er Acre	Please	give us th	ne total	cost (NOT th	e shared co	st):
Please list the		Irrigate	ed Farm					Dryland Farr	n
Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay	Wheat	Cotton	Milo
Fertilizer				×					
Harvest & Haul								•	
Herbicide									
Crop Insurance									
Insecticide									
Irrigation									
Average Yields		1							
	_		Insuranc		e (Land O	wner	Grazing Inc	ome (Land C Tennant)	wner an
Native Pastur	e Expens \$/mil		Wheat	and Ten	\$/acr		Wheat	i emant)	\$/acre
Life of Fence 20			Corn		\$/acr		Stalks		_ \$/acre
Weed Control		acre	Milo		\$/acr			\$ 16,000 \$	
vveed Control	Ψ	acic	Cotton	-	\$/acr			11 10000	<u>F</u>
How many acres do	es your s	tock					Did you h	ave grazing	n 2015?
water well cover? _				11 00			Yes _	No	- (
Does you pasture h	aye any s	ubsidy	67	24.82	-9-			of grazing in	
payments? Yes	_ No						Circle one:	good) poor, a	verage
					<u> </u>				
Comments about t	the 2015 y	year. (Imp	act from w	eather, ir	nsects, ma	arkets, p	roductivity, w	eeds.)	
		-							
								/	
			٠ / ،	011	27 -	- 7	5.60/	70	
					1 1				
	10	,000	- 6	29.	O L		5.60/	1	

# 2015 CROP YEAR SURVEY

Was your opera	tion:		Irrigat	ted			Ory land		Pastu
Type of operation	on: ►	Owner Op	erator?			Yes		No	
	<b>&gt;</b>	Share Cro	p?			Yes		No	
		What is th	ne %?		- 1/3 <sup>rd</sup>		-1/4 <sup>th</sup>	- 0	ther
		Cash Lea	_				Yes		No
		Irrigated	\$	/ac Dr	yland 23	\$/ac	Yes Pasture	\$/ac	
Even if you do not	cash lease	e at this tin	ne, please e	enter the	cash lease	s that yo	u know are typica	l in vour are	a
Cash leases appea	ar to be in	creasing in Irrigated Dryland Pasture	Farm Farm	Yes	No No No		e more typical the	an share cı	op?
2015 Co	sts/Inc			Please	give us t		cost (NOT the		
Please list the	-		ed Farm				D		
Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay	Wheat	Cotton	Milo
Fertilizer									
Harvest & Haul									
Herbicide									
Crop Insurance									,
Insecticide									
Irrigation									
Average Yields									
71101250 110120			Insurance	ce Incon	ne (Land O	wner	Grazing Incor	ne (Land C	wner an
Native Pastur	e Expens	es		and Te				ennant)	
Fence	\$/mil	e	Wheat		\$/acr	re	Wheat		\$/acre
Life of Fence	Year	s	Corn		\$/acr	re	Stalks		\$/acre
Weed Control	\$/	/acre	Milo		\$/acr	re	Grass		_ \$/acre
			Cotton		\$/acr	re			
How many acres do water well cover? _							Did you hav	re grazing i No	
Does you pasture h payments? Yes							Quality of Circle one: go	grazing in ood, poor, a	
				aathar		arkete r	productivity, wee	de \	

# 2015 CROP YEAR SURVEY

Native Pasture Expenses Fence \$\frac{1}{5\text{mile}}\$ \ \text{Wheat} \$\frac{1}{5\text{acre}}\$ \ \text{Wheat} \$\frac{1}{5\text{acre}}\$ \ \text{Wheat} \$\frac{1}{5\text{acre}}\$ \ \text{Stalks}\$ \ \text{Weed Control} \$\frac{1}{5\text{acre}}\$ \ \text{Vears} \$\text{Corn} \$\frac{1}{5\text{acre}}\$ \ \text{Viiio} \$\text{Cotton}\$ \ \text{Vacre}\$ \ \text{Cotton} \$\frac{1}{5\text{acre}}\$ \ \text{Did y} \ \text{Vears}\$ \ \text{Does you pasture have any subsidy payments? Yes \text{No O} \end{acre} \ \text{No O} \text{Circle of the control} \ \text{No O} \text{Circle of the control} \ \text{No O} \text{Circle of the control} \ \text{No O} \text{No O} \text{Circle of the control} \ \text{No O} \text{No O} \text{Circle of the control} \ \text{No O} \text{No O} \text{Circle of the control} \ \text{No O} \text{No O} \text{Circle of the control} \ \text{No O} \text{No O} \text{Circle of the control} \ \text{No O} \text{No O} \text{Circle of the control} \ \text{No O} \text{No O} \text{Circle of the control} \ C	
No Pasture Expenses  No Pastu	Pastu
What is the %?	No
What is the %?	No
Cash Lease?   Irrigated   \$/ac Dryland   \$/ac Pasture	- Other
Irrigated\$/ac Dryland\$/ac Pasture  Even if you do not cash lease at this time, please enter the cash leases that you know are to the cash leases that you know are to the cash lease more typic lirrigated Farm	No
Cash leases appear to be increasing in number, in your opinion, is cash lease more typic lrigated Farm Yes No Pasture Yes No Pasture Yes No No Pasture Yes No No Pasture Yes No No Pasture Yes No	1.1.7
Cash leases appear to be increasing in number, in your opinion, is cash lease more typic lirrigated Farm Yes No No Pasture Yes No No No Pasture Yes No No Pasture Yes No No Pasture Yes No No Pasture Yes No No No Pasture Yes No No No No Pasture Yes No No No No Pasture Yes No No No No No Pasture Yes No No No No No Pasture Yes No	
Irrigated Farm   Yes   No   No   Pasture   Yes   No   No   No   No   Pasture   Yes   No   No   No   No   No   No   No   N	
Please list the Price per Acre Wheat Cotton Corn Milo Silage Hay When Fertilizer Harvest & Haul Herbicide Crop Insurance Insecticide Irrigation  Native Pasture Expenses Ferice \$/mile   Wheat Stalks   W	
Price per Acre Wheat Cotton Corn Milo Silage Hay When Fertilizer Harvest & Haul Herbicide Crop Insurance Insecticide Irrigation  Average Yields  Insurance Income (Land Owner and Tennant) Wheat \$/acre Vears Weed Control \$/acre  How many acres does your stock water well cover? acres Does you pasture have any subsidy payments? Yes No	
Harvest & Haul Herbicide Crop Insurance Insecticide Irrigation  Average Yields  Insurance-Income (Land Owner and Tennant)  Fence \$\frac{1}{2} \text{Years}\$ Wheat \$\frac{1}{2} \text{Acre}\$ Stalks  Weed Control \$\frac{1}{2} \text{Years}\$ Corn \$\frac{1}{2} \text{Acre}\$ Stalks  How many acres does your stock water well cover? acres Does you pasture have any subsidy payments? Yes No	Dryland Farm at Cotton Milo
Harvest & Haul Herbicide Crop Insurance Insecticide Irrigation  Average Yields  Native Pasture Expenses Fence \$/mile Years Weed Control \$/acre  How many acres does your stock water well cover?acres Does you pasture have any subsidy payments? Yes No	at Cotton IVIIIO
Herbicide Crop Insurance Insecticide Irrigation  Average Yields  Insurance Income (Land Owner and Tennant)  Fence \$/mile  Wheat \$/acre  Vears  Weed Control \$/acre  How many acres does your stock water well cover? acres Does you pasture have any subsidy payments? Yes No O  Insurance Income (Land Owner and Tennant)  Wheat \$/acre  Vheat Stalks  Wheat \$/acre  Corn \$/acre  Did y  Ye  Qua  Circle o	
Crop Insurance	
Insecticide Irrigation  Average Yields  Native Pasture Expenses Fence \$\frac{\pmathbb{F}}{\pmathbb{F}}\text{ finite} \\ \text{Vears} \text{Vears} \text{Vheat} \\ \text{Veed Control} \\ \text{Veed Control} \\ \text{Veed Sover stock} \\ \text{water well cover?} \\ \text{Does you pasture have any subsidy} \\ \text{payments? Yes} \\ \text{No} \\ \text{No} \\ \text{Omathbb{Control}} \\	
Average Yields    Native Pasture Expenses   Insurance Income (Land Owner and Tennant)   Wheat   \$/acre   Wheat   S/acre   Stalks   Weed Control   \$/acre   Corn   \$/acre   Cotton   \$/acre   Did y   Yes   Does you pasture have any subsidy payments? Yes   No	
Average Yields    Insurance Income (Land Owner and Tennant)   Wheat starts   Stalks	
Native Pasture Expenses  Pence \$/mile Wheat \$/acre Stalks  Weed Control \$/acre Corn \$/acre  How many acres does your stock water well cover?acres  Does you pasture have any subsidy payments? Yes No	
Native Pasture Expenses  Fence \$\frac{1}{3}\frac{1}{1}\text{mile} \text{Wheat} & \frac{1}{3}\text{dare} \text{Vheat} & \text{Stalks} \text{Vheat} & \text{Vheat} & \text{Stalks} \text{Vheat} & Vhea	
Weed Control  Years  Voneat  Years  Corn  \$/acre  Wheat  Years  Corn  \$/acre  Stalks  Wheat  Stalks  Stalks  Wheat  Stalks  Stalks  Wheat  Stalks  Wheat  Stalks  Wheat  Stalks  Wheat  Stalks  Wheat  Stalks  Arcre  Did y  Years  Does you pasture have any subsidy payments? Yes No	Income (Land Owner and Tennant)
Weed Control \$/acre   Millo   wracre    How many acres does your stock water well cover? acres    Does you pasture have any subsidy payments? Yes No O	\$/acre
How many acres does your stock water well cover? acres  Does you pasture have any subsidy payments? Yes No No Cotton \$/acre	\$/acre
How many acres does your stock water well cover? acres  Does you pasture have any subsidy payments? Yes No No Circle or	Clarra
payments? Yes No O Circle o	ou have grazing in 2015? es No
	ality of grazing in 2015? one: good, poor, average
Comments about the 2015 year. (Impact from weather, insects, markets, productivity)  FASIM WAS Cash Leased at a rate of \$25/6	y, weeds.)

nanda na

# 2015 CROP YEAR SURVEY

	tion:		Irriga	ted _	· v	Dr	y land		Pasti
Type of operation	-	Owner Op	erator?			Yes		No.	
	<b>&gt;</b>	Share Cro	p?			Yes		No.	)
		What is th			1/3 <sup>rd</sup>		1/4 <sup>th</sup>	-0	ther
		Cash Lea				-	Yes		(No)
	•	Irrigated	\$	lac Dryl	and	\$/ac	Pasture	\$/ac	
Even if you do not	cash lease								а
Cash leases appe	ar to be in	creasing in	number, ir	n your opir	nion, is cas	sh lease	more typical th	an share cr	op?
		Irrigated	Farm	Yes	_ No	- A1/A			
		Pasture	Farm Farm	Yes	_ No	_ \\/ \mathref{H}			
2015 Cc	sts/Inc	ome Pe	er Acre	Please	give us th	ne total	cost (NOT the	shared co	st):
Please list the		Irrigate	ed Farm					ryland Farn	7
Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay	Wheat	Cotton	Mile
ertilizer						1.			ight.
larvest & Haul				8 2				7.0 Y 37	
lerbicide	7. a	. :	. ,	# 19 # #					
rop Insurance	12.12	2		1.2 at 1					- 41.1
nsecticide									
rrigation									
Average Yields			lmarra:	00   00   00	// cnd O	wncz	Grazing Inco	mo (l and O	wnord
Native Pastu	re Expens	ses	insuran	and Ten	e (Land Ov nant)	witer		Tennant)	wilei a
ence	\$/mi	le	Wheat		\$/acre	е	Wheat		_ \$/ac
ite of Fence	Year	rs	Corn		\$/acre	е	Stalks		\$/ac
Veed Control	\$	/acre	Milo		\$/acre		Grass		\$/ac
low many same	000 40::= =	tock	Cotton		\$/acre	е	Did you ha	ve grazing j	x 2015
How many acres d vater well cover? <i>(</i>								No	-
							Quality of	f grazing in	2015?
loes vou pasture l	No						Circle one: g		
Does you pasture loayments? Yes									

## Texas County Estimates: 11 117 Deaf Smith County

		Planted	Harvested	Yield		Dollars	
Item	Year	Acres	Acres	per Acre	Production	per Acre	Head
Crops							
Corn for grain							
Irrigated	2015	56,500	43,000	168.6 bushels	7,251,000 bushels		
Non-irrigated	2015	4,100	3,200	96.9 bushels	310,000 bushels		
Total for crop	2015	60,600	46,200	163.7 bushels	7,561,000 bushels		
Sorghum for grain							
Irrigated	2015	16,700	11,300	77.2 bushels	872,000 bushels		
Non-irrigated	2015	41,100	39,600	44.0 bushels	1,744,000 bushels		
Total for crop	2015	57,800	50,900	51.4 bushels	2,616,000 bushels		
Winter Wheat							
Irrigated P	2016	54,000	46,600	72.8 bushels	3,393,000 bushels		
Non-Irrigated Y	2016	140,000	105,000	26.5 bushels	2,780,000 bushels		
Total for Crop •	2016	194,000	151,600	40.7 bushels	6,173,000 bushels		
Land							
Cash Rent, yearly rent							
Cropland, Irrigated	2016					64.00	
Cropland, Non-Irrigated	2016					23.00	
Pastureland	2016					11.50	
Livestock							
Cattle							
All Cattle, January 1	2016						500,000
Beef Cows, January 1	2016						11,400
Milk Cows, January 1	2016						38,000





### County Estimates

For information contact <u>Quentin Hart (mailto:Quentin.Hart@nass.usda.gov?</u> <u>cc=NASSRFOSPR@nass.usda.gov;Betty.Johnson@nass.usda.gov)</u>.

View our district map (../.././Charts & Maps/distmap2.php).

#### **Texas Irrigated Corn County Estimates**

Ag District code, County FIPS	Acrea Plant (acre	ed	Acre Harve (acr	ested	Yield Harve Ad (bus	ested	Produ (busi	
code, Location *	2014	2015	2014	2015	2014	2015	2014	2015
11, 069, Castro		121,500		85,000		208.6		17,730,000
11, 117, Deaf Smith		56,500		43,000		168.6		7,251,000
11, 189, Hale		99,000		85,000		154.2	,	13,110,000
11, 359, Oldham		700		700		187.1		131,000
11, 369, Parmer	<i>a</i> <sub>6</sub> .	81,600		40,300		161.3		6,500,000
11, 888, Other counties		666,700		605,000		208.3		126,044,000
11, 999, District 1-N		1,026,000		859,000		198.8		170,766,000
40, 147, Fannin	2,100		2,100		168.6		354,000	



### County Estimates

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View our district map (../../Charts & Maps/distmap2.php).

### **Texas All Corn County Estimates**

Ag District code, County FIPS code,	Plan	Acreage Planted (acres)		Acreage Harvested (acres)		d per ested cre hels)	Production (bushels)	
Location *	2014	2015	2014	2015	2014	2015	2014	2015
11, 011, Armstrong	1,600	2,500	1,550	2,500	177.9	193.2	275,800	483,000
11, 045, Briscoe		3,200		3,150		108.1		340,400
11, 065, Carson		32,000		31,450		204.6		6,433,800
11, 069, Castro	111,800	125,100	87,300	86,600	218.1	205.7	19,035,900	17,815,100
11, 111, Dallam	125,500	124,100	112,000	111,100	223.7	213.7	25,058,000	23,743,400
11, 117, Deaf Smith	48,900	60,600	30,800	46,200	209.3	163.7	6,446,000	7,561,000
11, 153, Floyd	15,000	33,900	15,000	27,700	165.7	148.5	2,485,600	4,114,000
11, 179, Gray	7,400	9,100	6,600	9,050	212.1	193.5	1,400,000	1,751,000
11, 189, Hale	51,000	104,100	45,900	90,000	184.4	147.8	8,466,000	13,304,000
11, 195, Hansford	67,600		63,800		212.7		13,568,700	



### County Estimates

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View our district map (../../Charts & Maps/distmap2.php).

Texas All Upland Cotton - 95 not Droided in Dry + Irg

District Code, County ANSI Code, County or	Acre Plan (acre	ted	Acre Harve (acre	sted	Harv Ad	d per ested ere nds)	Produc (480 lb. ( bale	pound)
District Name *	2014	2015	2014	2015	2014	2015	2014	2015
11, 011, Armstrong	6,300		5,200		785		8,500	
11, 045, Briscoe	41,400	23,600	23,100	22,700	706	873	34,000	41,300
11, 065, Carson	45,400	25,600	37,300	24,100	853	848	66,300	42,600
11, 069, Castro	43,600	11,100	15,100	9,800	909	1,136	28,610	23,190
11, 117, Deaf Smith	17,400		10,600		597		13,180	
11, 153, Floyd	196,000	148,100	145,800	143,700	767	757	233,000	226,500
11, 179, Gray	22,700	12,900	19,600	12,200	642	775	26,200	19,690
11, 189, Hale	229,900	117,800	165,200	106,200	723	725	248,700	160,500
11, 205, Hartley		4,900		3,900		1,182		9,600
11, 341, Moore	13,600		10,400		1,154		25,000	
11, 357, Ochiltree	10,300		8,300		1,050		18,160	



### County Estimates

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View our district map (../../Charts & Maps/distmap2.php).

#### **Texas Irrigated Sorghum County Estimates**

Ag District code, County FIPS code,	Acre Plan (acr	ted	Acre Harve (acr	sted	Yield Harve Ac (busl	ested	Produ (bush	
Location *	2014	2015	2014	2015	2014	2015	2014	2015
11, 111, Dallam	11,800	16,900	11,400	13,900	72.1	99.6	822,000	1,384,000
11, 117, Deaf Smith		16,700		11,300		77.2		872,000
11, 153, Floyd	28,100		27,400		86.7		2,376,000	
11, 189, Hale	50,600		44,300		87.3		3,868,000	
11, 233, Hutchinson	2,700	3,700	2,600	3,700	69.6	115.9	181,000	429,000
11, 341, Moore	24,400	26,800	23,900	26,200	116.6	115.6	2,786,000	3,028,000
11, 357, Ochiltree	8,000	10,600	7,700	10,300	110.9	110.4	854,000	1,137,000
11, 369, Parmer	30,900	22,600	21,200	13,200	70.7	84.7	1,498,000	1,118,000
11, 375, Potter		800		800		106.4		85,100
11, 381, Randall		3,300		2,900		95.9		278,000
11, 421, Sherman		29,200		29,200		123.6		3,608,000
11, 437, Swisher		14,400		13,200		87.3		1,152,000



## County Estimates

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View our district map (../../../Charts & Maps/distmap2.php).

### **Texas Non-Irrigated Sorghum County Estimates**

Ag District code, County FIPS code,	Acrea Plant (acre	ed	Acrea Harves (acre	sted	Harve Ac	d per ested cre hels)	Produ (bush	
Location *	2014	2015	2014	2015	2014	2015	2014	2015
11, 111, Dallam	11,600	13,700	7,700	13,600	20.5	36.8	158,000	501,000
11, 117, Deaf Smith		41,100		39,600		44.0		1,744,000
11, 153, Floyd	29,800		29,400		32.6		958,000	
11, 189, Hale	34,300		29,000		39.0		1,131,000	
11, 233, Hutchinson	5,600	7,700	4,100	5,100	26.6	41.0	109,000	209,000
11, 341, Moore	19,600	11,000	15,100	10,300	29.7	48.6	449,000	501,000
11, 357, Ochiltree	39,000	40,500	36,900	39,800	49.1	57.4	1,810,000	2,283,000
11, 369, Parmer	41,900	24,900	28,800	24,000	30.7	33.3	885,000	800,000
11, 375, Potter		2,200		2,200		67.7		149,000
11, 381, Randall		14,000		13,200		46.9		619,000

## County Estimates

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View our district map (../../Charts & Maps/distmap2.php).

### **Texas Non-Irrigated Wheat County Estimates**

District code, County code, District or	Acre Plar (acr	nted	Acre Harve (acr	ested	Harv	d per ested cre hels)	Produ (bush	
County Name	2015	2016	2015	2016	2015	2016	2015	2016
11, 011, Armstrong	64,000	57,000	45,000	41,500	24.4	25.1	1,100,000	1,040,000
11, 045, Briscoe	50,000	(D) (Footnote D)	30,000	(D) (Footnote D)	17.1	(D) (Footnote D)	512,000	(D) (Footnote D)
11, 111, Dallam	34,000	30,000	21,700	25,900	16.1	29.3	350,000	760,000
11, 117, Deaf Smith	170,000	140,000	153,000	105,000	30.0	26.5	4,595,000	2,780,000
11, 195, Hansford	153,000	(D) (Footnote D)	41,900	(D) (Footnote D)	17.9	(D) (Footnote D)	751,000	(D) (Footnote D)
11, 233, Hutchinson	43,000	39,000	8,500	23,200	15.1	21.3	128,000	495,000
11, 341, Moore	78,000	69,000	44,700	39,000	17.9	31.3	800,000	1,220,000
11, 357, Ochiltree	138,000	110,000	108,300	98,500	22.6	35.5	2,450,000	3,492,000
11, 381, Randall	105,000	93,000	81,000	68,500	23.5	24.8	1,903,000	1,700,000



### County Estimates

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View our district map (../../Charts & Maps/distmap2.php).

#### **Texas Irrigated Wheat County Estimates**

District code, County code, District or		eage nted res)	Acre Harve (acr	ested	Harve Ac	d per ested ere hels)	Produ (bush	
County Name	2015	2016	2015	2016	2015	2016	2015	2016
11, 011, Armstrong	3,000	2,400	2,800	2,200	38.2	40.9	107,000	90,000
11, 045, Briscoe	3,600	(D) (Footnote D)	3,000	(D) (Footnote D)	25.0	(D) (Footnote D)	75,000	(D) (Footnote D)
11, 111, Dallam	93,000	97,000	62,000	51,000	59.4	59.8	3,682,000	3,051,000
11, 117, Deaf Smith	49,500	54,000	42,500	46,600	58.6	72.8	2,490,000	3,393,000
11, 195, Hansford	58,800	(D) (Footnote D)	53,000	(D) (Footnote D)	49.3	(D) (Footnote D)	2,613,000	(D) (Footnote D)
11, 233, Hutchinson	16,300	10,000	15,400	7,700	43.0	48.4	662,000	373,000
11, 341, Moore	33,200	28,000	29,000	13,600	65.2	51.2	1,890,000	696,000
11, 357, Ochiltree	24,000	20,000	23,300	17,000	49.1	55.1	1,143,000	936,000
11, 381, Randall	6,200	7,000	5,500	3,600	40.9	50.8	225,000	183,000

# Projections for Planning Purposes Only - Not to be Used without Updating 2015 Estimated Costs and Returns per Acre Sorghum Silage, Sprinkler Irrigated - 122 Acres Panhandle Extension District - 1

Crop Agree	122				
Crop Acres	Quantity	Units	\$/Unit	Total	Enterprise Total
Sorghum Silage	21.00	Ton	\$36.30	\$762.30	\$93,000.60
Total Revenue			-	\$762.30	\$93,000.60 Enterprise
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Total
Production Costs					
Seed					
Seed - Sorghum	7	Pound	\$1.90	\$13.30	\$1,622.60
Fertilizer					
Fertilizer (N) - ANH3	174	Pound	\$0.40	\$69.60	\$8,491.20
Fertilizer (P) - Dry	60	Pound	\$0.60	\$36.00	\$4,392.00
Custom					
Fertilizer Application - ANH3	1	Acre	\$11.75	\$11.75	\$1,433.50
Fertilizer Application	1	Acre	\$5.50	\$5.50	\$671.00
Harvest and Haul - Sorghum Silage	21	Ton	\$8.80	\$184.80	\$22,545.60
Miscellaneous					
Crop Insurance Sorghum Silage	1	Acre	\$22.46	\$22.46	\$2,740.61
Herbicide			120.10		
Herbicide and Apply Sorghum Sudan	1	Acre	\$7.95	\$7.95	\$969.90
Insecticide					
Insecticide and Apply Sorghum	0.33	Application	\$10.25	\$3.38	\$412.67
Irrigation				255.00	00.040.00
Energy Cost	13.00	Acrelnch	\$4.30	\$55.90	\$6,819.80
Irrigation Labor	0.83	Hour	\$11.75	\$9.78	\$1,192.67
Machinery Labor	0.0	Herre	¢11 75	\$9.40	\$1,146.80
Tractors/Self-Propelled	0.8	Hour	\$11.75	φ <del>3.4</del> 0	\$1,140.00
Diesel Fuel	2.06	Gallon	\$3.30	\$6.80	\$829.36
Tractors/Self-Propelled	2.00	Gallon	Ψ3.50	Ψ0.00	ψ020.00
Gasoline	1	Acre	\$9.19	\$9.19	\$1,121.25
Pickup/General Use Equipment	: 1	Acid	ψο.10	40.10	*111=11=1
Repairs & Maintenance Pickup/General Use Equipment	1	Acre	\$3.76	\$3.76	\$459.00
	1	Acre	\$52.52	\$52.52	\$6,407.44
Irrigation Equipment Tractors/Self-Propelled	1	Acre	\$2.81	\$2.81	\$342.93
	1	Acre	\$11.71	\$11.71	\$1,429.12
Implements Interest on Credit Line	3.0	71010	4.90%	\$7.39	\$901.21
Total Variable Costs			-	\$524.01	\$63,928.65
Planned Returns Above Variable Costs:			=	\$238.29	\$29,071.95
Breakeven Price to Cover Variable Costs			\$24.95 T	Ton	, , , , , , , , , , , , , , , , , , , ,
Breakevert Filce to Cover Variable Costs				10TAX	Enterprise
FIXED COSTS	Quantity	Units	\$/Unit	Total	Total
Machinery Depreciation					
Pickup/General Use Equipment	1	Acre	\$3.95	\$3.95	\$481.95
Irrigation Equipment	1	Acre	\$22.50	\$22.50	\$2,745.60
Tractors/Self-Propelled	1	Acre	\$2.76	\$2.76	\$336.14
Implements	1	Acre	\$14.50	\$14.50	\$1,769.55
Equipment Investment					
Pickup/General Use Equipment	\$47.03	Dollars	5.40%	\$2.54	\$309.83
Irrigation Equipment	\$703.28	Dollars	5.40%	\$37.98	\$4,633.20
Tractors/Self-Propelled	\$31.11	Dollars	5.40%	\$1.68	\$204.94
Implements	\$112.81	Dollars	5.40%	\$6.09	\$743.21
Cash Rent - Sorghum Silage	1	Acre	\$80.75	\$80.75	\$9,851.50
Total Fixed Costs			_	\$172.75	\$21,075.92
Total Specified Costs			_	\$696.76	\$85,004.57
rotal openion cont			=		
Returns Above Specified Costs				\$65.54	\$7,996.03
Breakeven Price to Cover Total Costs			\$33.18	Ton	
			mla Brasica	won Drings	
				even Prices	
Example Example	Price Neede		Price Neede		
Yield Yield		riable Costs	Example Tot		
Percent Ton	Own/Rent	ShareTenant		ShareTenant	Landlord
75% 15.75	\$33.27	\$33.27	\$44.24	\$44.24	\$0.00
90% 18.90	\$27.73	\$27.73	\$36.87	\$36.87	\$0.00
100% 21.00	\$24.95	\$24.95	\$33.18	\$33.18	\$0.00
110% 23.10	\$22.68	\$22.68	\$30.16	\$30.16	\$0.00

\$19.96 Developed by Steve Amosson, Regents Fellow, Professor and Extension Economist, Texas A&M AgriLife Extension.

\$22.68

110%

125%

23.10

26.25

Information presented is prepared solely as a general guide and not intended to recognize or predict the costs and returns from any one operation. Brand names are mentioned only as examples and imply no endorsement.

\$22.68

\$19.96

\$30.16

\$26.54

\$0.00

\$30.16

\$26.54

# Projections for Planning Purposes Only -- Not to be Used without Updating 2015 Estimated Costs and Returns per Acre Corn Silage, Bt, Sprinkler Irrigated (NG) - 122 Acres Panhandle Extension District - 1

Crop Acres	122				
REVENUE	Quantity	Units	\$/Unit	Total	Enterprise Total
Corn Silage	27.00	Ton	\$40.30	\$1,088.10	\$132,748.20
Total Revenue				\$1,088.10	\$132,748.20 Enterprise
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Total
Production Costs					
Custom					04 400 50
Fertilizer Application - ANH3	1	Acre	\$11.75	\$11.75	\$1,433.50
Harvest and Haul - Corn Silage	27	Ton	\$8.80	\$237.60	\$28,987.20
Fertilizer	60	Pound	\$0.85	\$51.00	\$6,222.00
Fertilizer (P) - Liquid Fertilizer (N) - ANH3	126	Pound	\$0.40	\$50.40	\$6,148.80
Fertilizer (N) - Liquid	78	Pound	\$0.55	\$42.90	\$5,233.80
Herbicide	, ,	, ound	40.00	• 12100	**,=****
Herbicide - Com Preplant	1	Acre	\$17.70	\$17.70	\$2,159.40
Herbicide - Com Postplant	1	Acre	\$16.00	\$16.00	\$1,952.00
Insecticide					
Miticide	1	Acre	\$22.00	\$22.00	\$2,684.00
Insecticide and Apply Corn Silage	1	Acre	\$26.90	\$26.90	\$3,281.80
Seed		120			
Seed - Corn Silage	0.4	Bag	\$287.50	\$115.00	\$14,030.00
Miscellaneous	1	Acre	\$25.63	\$25.63	\$3,127.10
Crop Insurance Corn Silage Irrigated		Acre	φ23.03	\$20.00	\$5,127.10
Irrigation Energy Cost	20.00	Acrelnch	\$4.30	\$86.00	\$10,492.00
Irrigation Labor	1.28	Hour	\$11.75	\$15.04	\$1,834.88
Machinery Labor					
Tractors/Self-Propelled	1.13	Hour	\$11.75	\$13.28	\$1,619.86
Diesel Fuel					
Tractors/Self-Propelled	3.05	Gallon	\$3.30	\$10.07	\$1,227.93
Gasoline					
Pickup/General Use Equipment	1	Acre	\$9.19	\$9.19	\$1,121.25
Repairs & Maintenance			<b>#0.70</b>	<b>PO 70</b>	£450.00
Pickup/General Use Equipment	1	Acre	\$3.76 \$80.80	\$3.76 \$80.80	\$459.00 \$9,857.60
Irrigation Equipment	1	Acre Acre	\$4.46	\$4.46	\$543.83
Tractors/Self-Propelled Implements	1	Acre	\$13.73	\$13.73	\$1,674.68
Interest on Credit Line		Aue	4.90%	\$11.33	\$1,382.40
Total Variable Costs			4.0070	\$864.53	\$105,473.03
Planned Returns Above Variable Costs:			_	\$223.57	\$27,275.17
Breakeven Price to Cover Variable Costs			\$32.02 T	Ton	
					Enterprise
FIXED COSTS	Quantity	Units	\$/Unit	Total	Total
Machinery Depreciation					
Pickup/General Use Equipment	1	Acre	\$3.95	\$3.95	\$481.95
Irrigation Equipment	1	Acre	\$22.50	\$22.50	\$2,745.60
Tractors/Self-Propelled	1	Acre	\$4.46	\$4.46	\$543.75
Implements	1	Acre	\$16.77	\$16.77	\$2,045.80
Equipment Investment		0 "	F 400/	60.54	<b>#200.02</b>
Pickup/General Use Equipment	\$47.03	Dollars	5.40%	\$2.54	\$309.83
Irrigation Equipment	\$703.28	Dollars Dollars	5.40% 5.40%	\$37.98 \$2.72	\$4,633.20 \$331.51
Tractors/Self-Propelled	\$50.32 \$130.42	Dollars	5.40%	\$7.04	\$859.24
Implements Cash Rent - Corn	\$130.42	Acre	\$133.00	\$133.00	\$16,226.00
	1	Aue	\$133.00	\$230.96	\$28,176.87
Total Fixed Costs			-	\$1,095.49	\$133,649.90
Total Specified Costs			-	\$1,095.49	\$133,049.90
Returns Above Specified Costs				(\$7.39)	(\$901.70)
Returns Above Specified Costs				(47.00)	(4001.70)
Breakeven Price to Cover Total Costs			\$40.57 T	Ton	
		Exam	ple Breake	ven Prices	
Example Example	Price Needed		Price Needed		
Yield Yield	Example Var		Example Tot		
Percent Ton		ShareTenan		ShareTenant	Landlord
75% 20.25	\$42.69	\$42.69	\$54.10	\$54.10	\$0.00
90% 24.30	\$35.58	\$35.58	\$45.08	\$45.08	\$0.00
100% 27.00	\$32.02	\$32.02	\$40.57	\$40.57	\$0.00
110% 29.70	\$29.11	\$29.11	\$36.89	\$36.89	\$0.00
125% 33.75	\$25.62	\$25.62	\$32.46	\$32.46	\$0.00

\$25.62 Developed by Steve Amosson, Regents Fellow, Professor and Extension Economist, Texas A&M AgriLife Extension.

33.75

125%

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\$25.62

#### Projections for Planning Purposes Only -- Not to be Used without Updating 2015 Estimated Costs and Returns per Acre Bt Corn for Grain, Sprinkler Irrigated (NG) - 122 Acres Panhandle Extension District - 1

	Crop Acres	122				
REVENUE	Stop / tales	Quantity	Units	\$/Unit	Total	Enterprise Total
Corn Total Revenue	9	225.00	Bushel	\$4.37	\$983.25 \$983.25	\$119,956.50 \$119,956.50
VARIABLE CO	OSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Production Co		Quartity	01110			
Custom			110 000 000			
	Fertilizer Application - ANH3	1	Acre Acre	\$11.75 \$8.63		\$1,433.50 \$1,052.86
	Crop Consultant Harvest and Haul - Corn	225	Bushel	\$0.03		\$12,078.00
Fertilizer	Harvest and Hadi - Com	225	Dustier	Ψ0.44	Ψ33.00	<b>\$12,070.00</b>
, 6, 1,1,2	Fertilizer (P) - Liquid	60	Pound	\$0.85	\$51.00	\$6,222.00
	Fertilizer (N) - ANH3	126	Pound	\$0.40		\$6,148.80
	Fertilizer (N) - Liquid	78	Pound	\$0.55	\$42.90	\$5,233.80
Herbicide		1	Acre	\$17.70	\$17.70	\$2,159.40
	Herbicide - Corn Preplant Herbicide - Corn Postplant	1	Acre	\$17.70		\$1,952.00
Insecticid			7010	Ψ10.00	\$10.00	41,002.00
1110001010	Miticide	1	Acre	\$22.00	\$22.00	\$2,684.00
Seed						
	Seed - Bt Corn for Grain	0.38	Bag	\$287.50	\$109.25	\$13,328.50
Miscellan			A	#0E C0	\$25.63	\$3,127.10
Irrigation	Crop Insurance Corn Irrigated	1	Acre	\$25.63	\$25.03	\$3,127.10
irigation	Energy Cost	22.00	Acrelnch	\$4.30	\$94.60	\$11,541.20
	Irrigation Labor	1.41	Hour	\$11.75		\$2,018.37
Machinery	y Labor					
1000	Tractors/Self-Propelled	0.99	Hour	\$11.75	\$11.63	\$1,419.17
Diesel Fu		2.60	Gallon	\$3.30	\$8.84	\$1,078.97
Gasoline	Tractors/Self-Propelled	2.68	Gallon	\$3.30	\$0.04	\$1,070.97
Gasonile	Pickup/General Use Equipment	1	Acre	\$9.19	\$9.19	\$1,121.25
Repairs &	Maintenance					
	Pickup/General Use Equipment	1	Acre	\$3.76		\$459.00
	Irrigation Equipment	1	Acre	\$88.88		\$10,843.36
	Tractors/Self-Propelled	1	Acre	\$3.94		\$480.75
	Implements	1	Acre	\$12.00	\$12.00 \$10.21	\$1,463.45
Total Variable	n Credit Line			4.90%	\$713.86	\$1,245.83 \$87,091.31
	rns Above Variable Costs:				\$269.39	\$32,865.19
	n Price to Cover Variable Costs			\$3.17	Bushel	<b>402,000.10</b>
Dicakeve	The to cover variable costs					Enterprise
FIXED COSTS		Quantity	Units	\$/Unit	Total	Total
Machinery	y Depreciation			*0.05	***	\$404.0F
	Pickup/General Use Equipment	1	Acre Acre	\$3.95 \$22.50		\$481.95 \$2,745.60
	Irrigation Equipment Tractors/Self-Propelled	1	Acre	\$3.92		\$478.56
	Implements	1	Acre	\$14.82		\$1,808.17
Equipmen	nt Investment					
	Pickup/General Use Equipment	\$47.03	Dollars	5.40%		\$309.83
	Irrigation Equipment	\$703.28	Dollars	5.40%		\$4,633.20
	Tractors/Self-Propelled	\$44.29	Dollars	5.40%		\$291.76
	Implements	\$115.28	Dollars	5.40%	\$6.22	\$759.43
Cash Ren		1	Acre	\$133.00		\$16,226.00
Total Fixed Co	osts				\$227.33	\$27,734.50
Total Specified	d Costs				\$941.20	\$114,825.80
Returns Above	e Specified Costs				\$42.05	\$5,130.70
	Price to Cover Total Costs			\$4.18	Bushel	
Dicarevell	The to deter Total design					
100		le.		The second	even Prices	
Example		Price Needed			ed to Cover	
Yield	Yield	Example Var		Example To		Landlord
Percent 75%	Bushel 168.75	\$4.23	ShareTenan \$4.23	Own/Rent \$5.58	ShareTenant \$5.58	\$0.00
00%	202.50	\$4.23	\$3.53	\$4.65	\$4.65	\$0.00

Developed by Steve Amosson, Regents Fellow, Professor and Extension Economist, Texas A&M AgriLife Extension.

\$3.53

\$3.17

\$2.88

\$2.54

\$3.53

\$3.17

\$2.88

\$2.54

\$4.65

\$4.18

\$3.80

\$3.35

\$4.65

\$4.18

\$3.80

\$3.35

\$0.00

\$0.00

\$0.00

\$0.00

90%

100%

110%

125%

202.50

225.00

247.50

281.25

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# Projections for Planning Purposes Only -- Not to be Used without Updating 2015 Estimated Costs and Returns per Acre Continuous Sorghum, Sprinkler Irrigated (NG) - 122 Acres Panhandle Extension District - 1

Crop Acres	122				Enterprise
REVENUE	Quantity	Units	\$/Unit	Total	Total
Grain Sorghum	75.00	CWT	\$7.00	\$525.00	\$64,050.00
Total Revenue				\$525.00	\$64,050.00
i otal i tovolido					Enterprise
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Total
Production Costs					
Seed					
Seed - Sorghum	5	Pound	\$1.90	\$9.50	\$1,159.00
Fertilizer	0.5		\$0.40	\$26.00	\$3,172.00
Fertilizer (N) - ANH3	65 50	Pound Pound	\$0.40	\$26.00 \$42.50	\$5,172.00
Fertilizer (P) - Liquid	60	Pound	\$0.55		\$4,026.00
Fertilizer (N) - Liquid	60	Pound	\$0.55	\$33.00	\$4,020.00
Custom	1	Acre	\$11.75	\$11.75	\$1,433.50
Fertilizer Application - ANH3	75	CWT	\$0.77	4	\$7,045.50
Harvest and Haul - Sorghum	75	CVVI	φ0.77	ψ01.10	Ψ1,040.00
Miscellaneous  Crop Insurance Sorghum - Irrigated	1	Acre	\$27.74	\$27.74	\$3,384.77
Herbicide		Acre	Ψ21.17	Ψ21.14	40,004.77
Herbicide and Apply Sorghum Irrig.	1	Acre	\$23,20	\$23.20	\$2,830.40
Insecticide		Acre	Ψ20.20	<b>\$20.20</b>	\$2,000.10
Insecticide and Apply Sorghum	0.33	Application	\$10.25	\$3.38	\$412.67
Irrigation	0.00	пррпосион	4.0.00		*
Energy Cost	14.00	Acreinch	\$4.40	\$61.60	\$7,515.20
Irrigation Labor	0.90	Hour	\$11.75	\$10.53	\$1,284.42
Machinery Labor					
Tractors/Self-Propelled	0.72	Hour	\$11.75	\$8.46	\$1,032.12
Diesel Fuel					
Tractors/Self-Propelled	1.97	Gallon	\$3.30	\$6.50	\$793.12
Gasoline					
Pickup/General Use Equipment	1	Acre	\$6.13	\$6.13	\$747.50
Repairs & Maintenance				000000000	
Pickup/General Use Equipment	1	Acre	\$2.51	\$2.51	\$306.00
Irrigation Equipment	1	Acre	\$56.56		\$6,900.32
Tractors/Self-Propelled	1	Acre	\$3.08		\$375.61
Implements	1	Acre	\$11.83	\$11.83 \$6.96	\$1,442.94 \$849.62
Interest on Credit Line			4.90%	\$408.98	\$49,895.68
Total Variable Costs					
Planned Returns Above Variable Costs:			DE 45	\$116.02	\$14,154.32
Breakeven Price to Cover Variable Costs			\$5.45	CWT	Enterprise
FIVED COSTS	Quantity	Units	\$/Unit	Total	Total
FIXED COSTS  Machinery Depreciation	Quantity	Utilis	\$/Onit	Total	Total
Pickup/General Use Equipment	1	Acre	\$2.63	\$2.63	\$321.30
Irrigation Equipment	1	Acre	\$22.50		\$2,745.60
Tractors/Self-Propelled	1	Acre	\$3.03		\$369.91
Implements	1	Acre	\$14.51		\$1,769.86
Equipment Investment					
Pickup/General Use Equipment	\$31.35	Dollars	5.40%	\$1.69	\$206.55
Irrigation Equipment	\$703.28	Dollars	5.40%	\$37.98	\$4,633.20
Tractors/Self-Propelled	\$34.23	Dollars	5.40%	\$1.85	\$225.53
Implements	\$112.83	Dollars	5.40%		\$743.34
Cash Rent - Sorghum f	1	Acre	\$80.75		\$9,851.50
Total Fixed Costs				\$171.04	\$20,866.79
Total Specified Costs				\$580.02	\$70,762.47
Returns Above Specified Costs				(\$55.02)	(\$6,712.47)
Breakeven Price to Cover Total Costs			\$7.73	CWT	

			Example Breakeven Prices						
Example Yield	Example Yield	Price Neede Example Va	ed to Cover	Price Neede Example To		- PARTICIPATION OF THE PARTICI			
Percent	CWT	Own/Rent	ShareTenant	Own/Rent	ShareTenant	Landlord			
75%	56.25	\$7.27	\$7.27	\$10.31	\$10.31	\$0.00			
90%	67.50	\$6.06	\$6.06	\$8.59	\$8.59	\$0.00			
100%	75.00	\$5.45	\$5.45	\$7.73	\$7.73	\$0.00			
110%	82.50	\$4.96	\$4.96	\$7.03	\$7.03	\$0.00			
125%	93.75	\$4.36	\$4.36	\$6.19	\$6.19	\$0.00			

Developed by Steve Amosson, Regents Fellow, Professor and Extension Economist, Texas A&M AgriLife Extension.

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#### Projections for Planning Purposes Only -- Not to be Used without Updating 2015 Estimated Costs and Returns per Acre Continuous Wheat, Sprinkler Irrigated (NG) -122 Acres Panhandle Extension District - 1

122 Crop Acres Enterprise \$/Unit Total Quantity Units REVENUE \$47,738.60 \$391.30 65.00 \$6.02 Bushel Wheat \$8,296.00 \$0.50 \$68.00 136.00 Pound Grazing - Wheat \$56,034.60 \$459.30 Total Revenue Enterprise VARIABLE COSTS Quantity \$/Unit Total Total Production Costs Seed \$29.28 \$3,572.16 Bushel \$24.40 Seed - Wheat 12 Fertilizer \$2,928.00 Fertilizer (N) - ANH3 60 Pound \$0.40 \$24.00 Fertilizer (P) - Liquid 40 Pound \$0.85 \$34.00 \$4.148.00 Fertilizer (N) - Liquid \$0.55 \$16.50 \$2,013.00 30 Pound Custom \$11.75 \$11.75 \$1,433.50 Acre Fertilizer Application - ANH3 \$39.65 \$4,837.30 \$0.61 Harvest and Haul - Wheat Irrigated 65 Bushe Miscellaneous \$22.94 \$22.94 \$2 799 17 Crop Insurance Wheat Irrigated Acre Insecticide Acre \$9.30 \$9.30 \$1.134.60 Insecticide and Apply Wheat Irrigation \$7.869.00 15.00 Acrelnch \$4.30 \$64.50 **Energy Cost** \$11.75 \$11.28 \$1,376.16 0.96 Hour Irrigation Labor Machinery Labor \$11.75 \$10.22 \$1,247.15 Tractors/Self-Propelled 0.87 Hour Diesel Fuel \$3.30 \$7.03 \$857.54 2.13 Gallon Tractors/Self-Propelled Gasoline \$6.13 \$747.50 \$6.13 Pickup/General Use Equipment 1 Acre Repairs & Maintenance \$306.00 \$2.51 \$2.51 Pickup/General Use Equipment Acre \$7,393.20 \$60.60 \$60.60 Irrigation Equipment Acre \$3.22 \$392.74 Tractors/Self-Propelled Acre \$3.22 \$949.88 Acre \$7.79 \$7.79 Implements \$9.46 \$1 153 67 Interest on Credit Line 4.90% \$45 158 55 \$370.15 Total Variable Costs \$10,876.05 \$89.15 Planned Returns Above Variable Costs: Bushel \$4.65 Breakeven Price to Cover Variable Costs Enterprise Quantity Total Total Units \$/Unit FIXED COSTS Machinery Depreciation \$321.30 \$2.63 Pickup/General Use Equipment Acre \$2.63 \$2,745.60 Irrigation Equipment Acre \$22.50 \$22.50 \$388.43 Tractors/Self-Propelled Acre \$3.18 \$3.18 \$1,200.43 Acre \$9.84 \$9.84 Implements Equipment Investment \$206.55 Pickup/General Use Equipment \$31.35 Dollars 5.40% \$1.69 \$4,633.20 \$703.28 Dollars 5.40% \$37.98 Irrigation Equipment Tractors/Self-Propelled \$35.95 Dollars 5.40% \$1.94 \$236.82 \$76.53 Dollars 5.40% \$4.13 \$504.18 Implements \$80.75 \$9,851.50 \$80.75 Acre Cash Rent - Wheat Irrigated \$164.66 \$20,088.01 Total Fixed Costs \$534.81 \$65,246.56 Total Specified Costs (\$9,211.96) (\$75.51) Returns Above Specified Costs Breakeven Price to Cover Total Costs \$7.18 Bushel **Example Breakeven Prices** Price Needed to Cover Price Needed to Cover Example Example Example Total Costs Example Variable Costs Yield Yield Landlord Bushel Own/Rent ShareTenant Own/Rent ShareTenant Percent \$9.58 \$0.00 75% 48.75 \$6.20 \$6.20 \$9.58 \$0.00 58.50 \$5.16 \$5.16 \$7.98 \$7.98 90% \$4.65 \$4.65 \$7.18 \$7.18 \$0.00 100% 65.00 \$4.23 \$4.23 \$6.53 \$6.53 \$0.00 71.50

\$3.72 Developed by Steve Amosson, Regents Fellow, Professor and Extension Economist, Texas A&M AgriLife Extension.

110%

125%

81.25

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\$3.72

\$5.75

\$5.75

\$0.00

# Projections for Planning Purposes Only -- Not to be Used without Updating 2015 Estimated Costs and Returns per Acre Rotation, Sorghum-Fallow-Wheat, Minimum Till, Sorghum - 160 Acres Panhandle Extension District - 1

	Crop Acres	160				
REVENUE		Quantity	Units	\$/Unit	Total	Enterprise Total
	orghum	25.00	CWT	\$7.00	\$175.00	\$28,000.00
Total Reven	•				\$175.00	\$28,000.00
Total Neven						Enterprise
VARIABLE (	COSTS	Quantity	Units	\$/Unit	Total	Total
Production (	Costs					
Custom						** ***
	Fertilizer Application - ANH3	1	Acre	\$11.75	\$11.75	\$1,880.00
	Custom Harvest - Sorghum Dryland	1	Acre	\$21.85	\$21.85	\$3,496.00 \$960.00
	Custom Haul - Sorghum Dryland	25	CWT	\$0.24	\$6.00	\$960.00
Fertilize		40	Pound	\$0.40	\$16.00	\$2,560.00
Herbicio	Fertilizer (N) - ANH3	40	round	ψ0.40	Ψ10.00	Ψ2,000.00
nerbicit	Herbicide and Apply Sorghum	1	Acre	\$19.60	\$19.60	\$3,136.00
Insectio		·				
mocono	Insecticide and Apply Sorghum	0.33	Application	\$10.25	\$3.38	\$541.20
Seed	,,,,					
	Seed - Sorghum	2.25	Pound	\$1.90	\$4.28	\$684.00
Miscella	aneous					
	Crop Insurance Sorghum - Dryland	1	Acre	\$26.40	\$26.40	\$4,224.00
Machine	ery Labor	2.22	Union	044.75	60 11	\$1,297.20
	Tractors/Self-Propelled	0.69	Hour	\$11.75	\$8.11	\$1,297.20
Diesel F	73.TVT	1.93	Gallon	\$3.30	\$6.37	\$1,019.04
Gasolin	Tractors/Self-Propelled	1.95	Gallon	Ψ5.50	φο.στ	Ψ1,010.01
Gasolii	Pickup/General Use Equipment	1	Acre	\$6.07	\$6.07	\$971.75
Renairs	& Maintenance					
ricpano	Pickup/General Use Equipment	1	Acre	\$2.49	\$2.49	\$397.80
	Tractors/Self-Propelled	1	Acre	\$3.03	\$3.03	\$485.43
	Implements	1	Acre	\$9.98	\$9.98	\$1,596.95
Interest	on Credit Line			4.90%	\$2.57	\$410.85
Total Variab					\$147.88	\$23,660.22
	turns Above Variable Costs:			05.00	\$27.12	\$4,339.78
Breake	ven Price to Cover Variable Costs			\$5.92	CWT	Enterprise
FIVER COO	T0	Quantity	Units	\$/Unit	Total	Total
FIXED COS	ery Depreciation	Quantity	Office	ψιστικ	1000	
Macini	Pickup/General Use Equipment	1	Acre	\$2.61	\$2.61	\$417.69
	Tractors/Self-Propelled	1	Acre	\$2.99	\$2.99	\$477.72
	Implements	1	Acre	\$12.69	\$12.69	\$2,029.94
Equipm	ent Investment					
	Pickup/General Use Equipment	\$31.08	Dollars	5.40%	\$1.68	\$268.52
	Tractors/Self-Propelled	\$33.71	Dollars	5.40%	\$1.82 \$5.33	\$291.26 \$852.58
	Implements	\$98.68 1	Dollars Acre	5.40% \$28.50	\$28.50	\$4,560.00
	ent - Sorghum	1	Acre	\$20.50	\$55.61	\$8,897.70
Total Fixed					\$203.49	\$32,557.92
Total Specif	ned Costs				Ψ200.40	Ψ02,007.02
D	Consider Conta				(\$28.49)	(\$4,557.92)
Returns Abo	ove Specified Costs				(\$20.40)	(04,007.02)
Breakeve	en Price to Cover Total Costs			\$8.14	CWT	
Dieakeve	arrinee to dever retail deste					
			Exam	ple Break	even Prices	
Evernel	e Example	Price Neede		ACCOUNT AND DESCRIPTION OF A	ed to Cover	
Example Yield	e Example Yield	Example Va		Example To		
Percen			ShareTenant	Own/Rent	ShareTenant	Landlord
75%	18.75	\$7.89	\$7.89	\$10.85	\$10.85	\$0.00
90%	22.50	\$6.57	\$6.57	\$9.04	\$9.04	\$0.00
100%		\$5.92	\$5.92	\$8.14	\$8.14	\$0.00
110%	27.50	\$5.38	\$5.38	\$7.40	\$7.40	\$0.00

Developed by Steve Amosson, Regents Fellow, Professor and Extension Economist, Texas A&M AgriLife Extension.

\$4.73

31.25

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\$6.51 \$6.51 \$0.00

# Projections for Planning Purposes Only -- Not to be Used without Updating 2015 Estimated Costs and Returns per Acre Continuous Wheat, Dryland, Grazed - 160 Acres Panhandle Extension District - 1

Cro	p Acres	160				
REVENUE		Quantity	Units	\$/Unit	Total	Enterprise Total
Wheat		20.00	Bushel	\$6.02	\$120.40	\$19,264.00
Grazing - Whea	at	73.00	Pound	\$0.50	\$36.50	\$5,840.00
Total Revenue					\$156.90	\$25,104.00 Enterprise
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Total
Production Costs						
Seed			Developi	CO4 40	604.40	£3 004 00
	d - Wheat	1	Bushel	\$24.40	\$24.40	\$3,904.00
Fertilizer	AD ANUE	20	Darma	£0.40	\$12.00	£1 020 00
	ilizer (N) - ANH3	30	Pound	\$0.40	\$12.00	\$1,920.00
Custom	III A PART AND IO	7	A	¢11.75	\$11.75	£1 000 00
	ilizer Application - ANH3	1	Acre	\$11.75		\$1,880.00
	tom Harvest - Wheat	1	Acre	\$22.70	\$22.70	\$3,632.00
0.000	tom Haul - Wheat	20	Bushel	\$0.22	\$4.40	\$704.00
Miscellaneous		9		004.50	604.50	C2 440 C
	o Insurance Wheat Dryland	1	Acre	\$21.50	\$21.50	\$3,440.64
Machinery Labo					010.11	21 212 2
	ctors/Self-Propelled	0.86	Hour	\$11.75	\$10.11	\$1,616.80
Diesel Fuel						
Trac	ctors/Self-Propelled	2.24	Gallon	\$3.30	\$7.39	\$1,182.72
Gasoline						
Pick	cup/General Use Equipment	1	Acre	\$6.07	\$6.07	\$971.7
Repairs & Main	tenance					27012-2702
Pick	cup/General Use Equipment	1	Acre	\$2.49	\$2.49	\$397.80
Trac	ctors/Self-Propelled	1	Acre	\$3.62	\$3.62	\$579.46
Impl	lements	1	Acre	\$7.37	\$7.37	\$1,178.45
Interest on Cred	dit Line			4.90%	\$3.50	\$560.20
Total Variable Costs	3				\$137.30	\$21,967.82
Planned Returns Ab	ove Variable Costs:				\$19.60	\$3,136.18
	e to Cover Variable Costs			\$5.04	Bushel	
						Enterprise
FIXED COSTS		Quantity	Units	\$/Unit	Total	Total
Machinery Depr	reciation					
	cup/General Use Equipment	1	Acre	\$2.61	\$2.61	\$417.69
Trac	ctors/Self-Propelled	1	Acre	\$3.60	\$3.60	\$575.96
	ements	1	Acre	\$9.37	\$9.37	\$1,498.63
Equipment Inve						
	cup/General Use Equipment	\$31.08	Dollars	5.40%	\$1.68	\$268.52
	ctors/Self-Propelled	\$40.64	Dollars	5.40%	\$2.19	\$351.15
	lements	\$72.85	Dollars	5.40%	\$3.93	\$629.43
Cash Rent - Wh		1	Acre	\$28.50	\$28.50	\$4,560.00
Total Fixed Costs					\$51.88	\$8,301.38
Total Specified Cost	te.				\$189.18	\$30,269.20
Total Specified Cost	.5				4.00.10	400,100
Returns Above Spec	cified Costs				(\$32.28)	(\$5,165.20
Breakeven Price	to Cover Total Costs			\$7.63	Bushel	
Annual Manager	0.0000000000000000000000000000000000000					ng produced to the state of
				The second section in the second	even Prices	
	Cumple	Price Needed	to Cover	Price Needs	ed to Cover	
Example	Example	I HOC NOCOCO	10 00 101	1 1100 11000		
Example Yield	Yield	Example Vari		Example To		

Developed by Steve Amosson, Regents Fellow, Professor and Extension Economist, Texas A&M AgriLife Extension.

\$6.72

\$5.60

\$5.04

\$4.58

\$4.03

\$6.72

\$5.60

\$5.04

\$4.58

\$4.03

\$10.18

\$8.48

\$7.63

\$6.94

\$6.11

\$10.18

\$8.48

\$7.63

\$6.94

\$6.11

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

15.00

18.00

20.00

22.00

25.00

75%

90%

100%

110%

125%

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CONVECTED SUNDAY

Mailed Glenn Hegar

Texas Comptroller of Public Accounts

Texas Farm and Ranch Survey

he Texas Comptroller is required by law to develop agricultural productivity values for qualified openspace lands instead of market value. We would appreciate your assistance in completing the following survey. These values do not directly affect local values or property taxes which are set by local authorities. Rather, your answers will be compiled and analyzed to establish productivity values that will be used by the Comptroller as part of the Property Value Study (PVS), which assigns a value to all property within each school district for state funding purposes. This independent estimate, which is also required by law, ensures equitable school funding by detecting instances where school property values are inaccurate and adjusting the school funding formula accordingly. The

2016

state's formula sends more money to districts that are less able to raise money locally because of insufficient taxable property value. When local values are more than 5 percent below state values, the school district could receive fewer state dollars because the formulas will use state values to calculate funding. Therefore, your responses to this survey are extremely important to the Comptroller and to the schoolchildren of Texas.

This survey can be completed online at: **comptroller.texas. gov/taxinfo/proptax/agtimbr/farmranch**. While your name is not required, we must have your county name and capacity. Your name and phone number would be helpful should questions arise regarding your responses.

Thank you for taking the time to complete this survey. Please select the answer that best describes your response to the survey question. If you need assistance, please contact Joe Holcomb at 1-800-252-9121 (press 1 to access the agency directory, then enter 6-6945).

Naı	me	• (F	ir	st	an	d	Las	t):																				 	 	 	
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Pho	on	e:																													
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The following questions relate to ongoing agricultural activities. Answers should reflect lease agreements and typical activities for your county in recent years.

# **Lease Arrangement**

3.	. If cropland farming is typical in your county, please indicate the predominant cropland lease agreement.									
	Irrigated cropland	Cash lease	✓ Share lease	Not typical						
	Dry cropland	Cash lease	Share lease	Not typical						
4.	What is the typical lease arrangem	nent for pastureland in	n this county?							
	<b>▼</b> \$ per acre	\$ per animal u	nit month	\$ per head						
	Other									
	-			y's typical lease arrangement. Answers to owner expenses and are specific to 2015.						
2	015 Cash Lease	e Informa	ation							
5.	the landowner does not furnish the	e irrigation equipmen	t. If the typical lease ar	ase in this county. For irrigated land, assume rangement for pastureland in this county is						

2015 Irrigated cropland /acre When entering dollar amounts, please type a decimal point between dollars and cents. 2 2 0 0 Dry cropland /acre Improved pastureland /acre 1 0 0 /acre Native pastureland

**6.** For irrigated cropland, what is the typical source of water?

Surface water Ground water Not applicable

7. Is it typical for irrigated cropland to be fenced in this county?

Yes, it is typical. No, it is not typical. Not applicable

8. Is it typical for dry cropland to be fenced in this county?

Yes, it is typical. No, it is not typical. Not applicable

# 2015 Hunting Leases

State law prohibits leases on land qualified for open-space valuation based on wildlife management use from being considered when determining productivity values. Please do not include these leases when answering the following questions on hunting lease rates and expenses.

**9.** If land in the following categories is typically leased for hunting in this county, please indicate the typical gross lease rate per acre:

Irrigated cropland \$ . /acre When entering dollar amounts, please type a decimal point between dollars and cents.

Dry cropland \$ . /acre

Improved pastureland \$ . /acre

Native pastureland \$ . /acre

10. For the owner whose land is under the typical hunting lease arrangement at rates selected above, please indicate the cost per acre of expenses paid by the landowner and required to maintain the hunting lease. If the expenses are typically paid by the lessee, leave blank. Do not include property tax expenses, fence construction or improvements to the land; these items are handled as separate line item expenses or are not included in determining agricultural productivity values.

When entering dollar amounts, please type a decimal point between dollars and cents.

# **2015 Irrigation Expense**

Responses to the following questions will be used to determine a typical expense for irrigation wells. The expense will include an annual depreciation of the cost of the well and annual maintenance of the well.

Irri	gation well Depreciation Expense	
11.	How many acres are typically served by one well?	acres
12.	Cost to drill and complete well (excluding equipment)\$ 42,000.0	0
		0 feet
14.	Expected life of well (number of years before another well	0 years
Yea	arly Maintenance and Repairs of Existing Irrigation Well	
We	·II	
15.	What is the typical average annual cost of routine maintenance and major servicing of a well?	0
16.	In a cash lease arrangement, who typically pays the well maintenance and repair expense?	
	✓ Landowner	
17.	In a share lease arrangement, who typically pays the well maintenance and repair expense?	
	✓ Landowner	
Irri	gation District	
18.	Is your county subject to an irrigation district? Yes No	
	If yes, what is the irrigation district's name and tax rate or user charge?	
	HIGH PLAINS WATER DISTRICT TAX RATE .008026	
20.	Please indicate any other items that should be considered in estimating an irrigation expense.	
	ON PULLING AND WORKING ON PUMPS THEY HAVE A 4-5 YEAR LIFE	
	ON I DELING AND HORISING ON I SIM O MET MADE A 4 O LEAN EME	

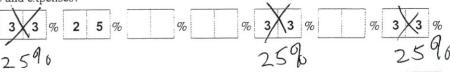
# 2015 Share Leases

Of the following crops, what expenses do landowners typically share in your county (please leave blank if the expense is not shared by the landowner)? For irrigated land, assume the landowner does not furnish the irrigation equipment.

#### 21. Irrigated Cropland

Crop	Corn 2015	Cotton 2015	Peanuts 2015	Rice 2015	Sorghum 2015	Soybeans 2015	Wheat 2015	
Seed ·								
Inoculants								
Fertilizer	<b>√</b>	<b>√</b>			V		-	00
Fertilizer application	<b>√</b>	<b>✓</b>			7		X	NO
Insecticide	<b>√</b>	<b>V</b>			V		$\checkmark$	
Insecticide application	$\checkmark$	<b>V</b>			V		<b>√</b>	
Herbicide	<b>V</b>	<b>√</b>			<b>V</b>		$\checkmark$	
Herbicide application	<b>V</b>	<b>√</b>			<b>V</b>		<b>√</b>	
Fungicide								
Fungicide application								
Defoliation		<b>✓</b>						
Harvesting NO	X	$\lambda _{0}$	<b>ф</b> П		0 💆		V	W(
Hauling	$\triangle$				<b>★</b>		<b>A</b>	
Drying								
Ginning	22	<b>√</b>						
Cotton board assessment								
Classing								
Warehouse receiving & handling								
Boll weevil eradication								
Crop insurance	$\checkmark$	V.			V		V	
Irrigation fuel (electricity, natural gas, etc.)								

What is the landowner's share of income and expenses?



Texas Comptroller of Public Accounts • Property Tax Assistance Division

#### 22. Dry Cropland

Crop	Corn 2015	Cotton 2015	Oats 2015	Peanuts 2015	Sorghum 2015	Soybeans 2015	Wheat 2015
Seed							
Inoculants							
Fertilizer							
Fertilizer application							
Insecticide							
Insecticide application							
Herbicide							
Herbicide application							
Fungicide							
Fungicide application							
Defoliation							
Harvesting		<b>I</b>			V		✓
Hauling		V			V		$\checkmark$
Drying							***************************************
Boll weevil eradication							
Cotton board assessment							
Classing							
Warehouse receiving & handling							
Ginning							
Crop insurance		<b>V</b>			<b>V</b>		$\checkmark$

What is the landowner's share of income and expenses?

	;	7											1
%	2		5	%	%	%	3	3	%	%	3	3	9%
			_										1

23.	What are	the typical	planting	patterns	for your	county?
-----	----------	-------------	----------	----------	----------	---------

			Irrigated		Dryland								
Crop Type	Solid	2x1	2x2	4x1	N/A	Solid	2x1	2x2	4x1	N/A			
Cotton	Z					Z							
Sorghum	✓					✓							

24.	For which of	the following	crop types a	re grazing	leases typical	in your county?
-----	--------------	---------------	--------------	------------	----------------	-----------------

	-			
Crop Type	Oats	<b>✓</b> Wheat	Both	Neither

#### Your Comments

Please feel free to share your comments or concerns relating to productivity values in the space provided.

THIS IS WAY TO EARLY TO ASK FOR THIS INFORMATION, MY SURVEY'S WILL GO OUT BY OCTOBER 15TH & WONT BE COMPLETE UNTIL MID JANUARY.NATIVE PASTURE HAD AN INFESTATION OF MARE TAILS, WHICH HURT GRAZING. DRY CROPS & IRRIGATED CROPS WERE AVG TO GOOD BUT THE COMMODITY PRICES WERE LOW.SORGHUM APHIDS HURT MILO CROP.I WILL HAVE BETTER INFORMATION IN JANUARY.NO SUBSIDY IN 2015.

- 1. Rain came ate
- 2. Only 3,998 ac of cottom 9590 was Irg. No Dry
- 3. Ove to rain we had wred 4 Bus problems
- 4. Yeilds were good in Ing & Dry Prices were Bad
- 5. Most wheat farmers do not fert. If so very small amounts
- 6. Cash lease is prevelent or Equal to Share Crop Mysurvey shows 29 yes & 28 no. Im using 22/4c cash lesse for Dry land & As Board agrees
- 7. Ly Shave Crop is now used on Ing. Land owner shaves, fent, Herb crop Ins, Insect, not Harvest except on Coun Inslage
- 8. Grazing on grass a wheat was ary to good
- 9. Must farmers in my country agree that Net to land on Irs is higher than dry land over the last byears. Your numbers are too low. I believe it

Please print a copy of this survey for your records prior to submitting. If you have problems submitting this survey electronically, please mail a printed version to:

The survey for your records prior to submitting. If you have problems submitting this survey electronically, please mail a printed version to:

The survey for your records prior to submitting. If you have problems submitting this survey electronically, please mail a printed version to:

The survey for your records prior to submitting. If you have problems submitting this survey electronically, please mail a printed version to:

Danux Jones UA ATTN: Property Tax Assistance Division Texas Comptroller of Public Accounts

P.O. Box 13528

Austin, TX 78711-3528

or a scanned copy to:

PTAD.Farm.and.Ranch.Survey@cpa.texas.gov

#### Please see attached sheet:

- 1. Rain came late
- 2. Only 3,998ac of cotton 95% was Irg. No dry
- 3. Due to rain we had weed and bug problems
- 4. Yeilds were good in Irg and Dry ----prices were bad
- 5. Most wheat farmers do not fert. If so very small amounts
- 6. Cash lease is prevelent or equal to share crop-my survey shows
- 29 yes and 28 no. I'm using 22/ac cash lease for dryland and ag board agrees
- 7. 1/4 share crop is now used on Irg. Land owner shares, fert, herb, crop ins., insect not harvest except on corn inslage
- 8. Grazing on grass and wheat was avg to good
- 9. Most farmers in my county agree that net to land on Irg is higher than dry land over the last 6 years. Your numbers are too low. I believe it is in the harvested ac on irrigation. In 2015 there was a lot less failed ac due to good rain fall.

Thank you,

Danny Jones C/A

### **2017 ARB**

We had no one scheduled for the ARB. All protests were settled or withdrawn.

There were 82 protests and 88 inquiries.

# DEAF SMITH CO. APPRAISAL REVIEW BOARD

# ARB Schedule for:

Tuesday, July 18, 2017

ŧ	TIME	OWNER	PROPERTY.ID	PROPERTY	Appraiser	packet
1	9:30 AM	AF	RB meets and	l organizes		
2	10:00 AM					
3	10:20 AM					
4	10:40 AM					
5	11:00-AM	SOUNDEN FEEDERS	P12211		MP	-6-
-0	11.20 AM	ADM	3634	-3148 S. Progressive	Pd	
7	11:40 AM	WHITE ENERGY	918457 918459 918463	311	Pg	V
	BREAK FOR L			0		
8	1:00 PM	Figi Hotel Sun Leans	27888 26047	withdren		<i>Y</i>
9		1				
10	1:40 PM					
11	2:00 PM					
12	2:20 PM					
13	2:40 PM					
14	3:00 PM					
15	3:20 PM	1				
16	3:40 PM	1				





			2017111012010					Date
Voor - Caso	IC Property	ID Owner	Legal Description	PTD	Type Marke	t	Status	Completed
2017 - 1	25479	AUTOZONE TEXAS, LP	BUSINESS PERSONAL PROPERTY #1496	L1		,200	S	7/5/2017
2017-1	25475	AOTOZONE TEXAS, EI	WELSH, BLOCK 8, 2.02 AC, E292.58' W692.58' S300' (FmHA 51!		, , ,	.,200		.,,,,
2017 - 2	2489	HEREFORD SENIORS COMMUNITY	Affordable housing Complex)	B1	R 253	,600	S	7/5/2017
2017 - 3	24914	ALLTEL COMMUNICATION LLC	TOWER & EQUIP LOC AT K-3 SECTION 84 SW/4	L1		,200	S	6/5/2017
2017 - 4	920383	CARDTRONICS USA, INC.	BUSINESS PERSONAL PROPERTY - ATM MACHINE @ CVS	L1		,300	S	7/5/2017
2017 - 4	320303	CANDINOMICS OSA, INC.	MABRY, BLOCK 13, MITCHELL SUBDIVISION, BLOCKS 1 - 4, ALL		•	,,,,,,		.,-,
2017 - 5	5326	B W AFFORDABLE HOUSING L P	LOTS	В1	R 2,171	.600	S	7/5/2017
2017 3	3320	b W W C C C C C C C C C C C C C C C C C	BLOCK K-3 SECTION 61, P#1545, 60.5' X 596' (C&C MERCANTILI		_,	,		
			LEASE) TRACT ACROSS HWY60 FROM BLK 25 & 24 WHITEHEAD					
2017 - 6	26730	BURLINGTON NORTHERN & SANTA FE	ADD.	C1	R 25	,400	S	7/5/2017
2017 - 7	24637	BURLINGTON NORTHERN & SANTA FE	BLOCK K-3 SECTION 59-61 & 80, 51.064 AC (ROW IN CITY)	J5		,700	S	6/26/2017
2017 - 8	1297	HAPPY STATE BANK	EVANTS BLOCK 12 FOX LOT 24 - 26	F1	R 1,242		F	7/12/2017
			HEREFORD, BLOCK 92, THE E179.87 of the W268.2' (see meets					
2017 - 9	918664	CHAPPARAL INVESTMENTS INC	& bounds)	F1	R 286	,300	F	6/6/2017
			BLOCK K-3 SECTION 78 , 9.8133 AC (300'X1425') JUST EAST OF					
2017 - 10	920479	CP 43 TX LLC	HOSPITAL	D3	R 245	,300	S	6/13/2017
2017 - 11	27902	DCTN3	WAL-MART ADDITION BLK 1 LOT 3R, 2.4 AC	F1	R 1,951	,100	F	6/6/2017
2017 - 12	6333	SIMS, DICKEY	BLUEBONNET UNIT II BLK 5 LOT 9	A1	R 67	7,700	S	6/30/2017
2017 - 13	25219	CHAPPARAL INVESTMENTS INC	WHITEHEAD, BLOCK 27, LOT 7-8	C1	R 17	7,500	S	6/7/2017
2017 - 14	4896	CHAPPARAL INVESTMENTS INC	WHITEHEAD, BLOCK 27, LOT 1-6	F1	R 171	1,000	S	6/7/2017
2017 - 15	2484	CHAPPARAL INVESTMENTS INC	WELSH, BLOCK 5, LOT 1-2 & S27' OF LOT 3	F1	R 368	3,500	S	6/7/2017
			INDUSTRIAL PERSONAL PROPERTY (SUB STATION & 26.89 MILI	ES				
2017 - 16	920164	SHARYLAND UTILITIES	345 KV )HISD	J3	P 33,072	2,400	S	6/7/2017
2017 - 17	27447	NATURAL GAS PIPELINE	27.61 MILES PIPELINE	L2	P 1,150	,300	S	7/5/2017
2017 - 18	12398	VALOR TELECOM ENTERPRISES	TELEPHONE LINES & APPURTENANCES - HEREFORD ISD AREA	J4	P 12	2,400	S	7/5/2017
2017 - 19	10311	HIGH IMPACT PROPERTIES-TEXAS,LTD.	BLUEBONNET UNIT II BLK 7 LOT 4 (S50') & W225' OF LOT 5	F1	R 550	,400	S	6/7/2017
2017 - 20	2483	MERRITT, BOBBY J	WELSH BLK 5 N165' E190' S288'	F1	R 466	5,200	S	6/8/2017
2017 - 21	28148	JKST TIERRA BLANCA APTS. L.P.	TIERRA BLANCA SOUTH ADDITION, BLOCK 1, LOT 1 5.5	B1	R 1,570	,500	S	7/5/2017
2017 - 22	920332	UNITED SUPERMARKETS, LLC	BUSINESS PERSONAL PROPERTY	L1	P 2,676	5,000	F	6/8/2017
2017 - 23	1298	MARSOY CO.	EVANTS BLOCK 12 FOX LOT 27 - 30	F1	R 484	1,200	F	6/9/2017
			WOMBLE BLOCK 9 DEATLEY W200' BLK 3 - 6 E600' N300' S OF					
2017 - 24	3975	FIREBRAND PROPERTIES,LP	HWY	F1	R 270	0,000	S	6/9/2017
			HEREFORD INDUSTRIAL PARK, BLOCK K-3 SECTION 42, ANNEX	IN				
2017 - 25	5634	ADM GRAIN	CITY, LOT 16-47, 66.4AC	F2	R 99	,600	S	6/14/2017
2017 - 26	4346	FIRST FINANCIAL BANK	HEREFORD, BLOCK 11, W 205' (BANK BLDG)	F1	R 927	7,700	S	6/14/2017
2017 - 27	4340	FIRST FINANCIAL BANK	HEREFORD, BLOCK 10, LOT 8-12	F1	R 65	5,600	S	6/14/2017
2017 - 28	4344	FIRST FINANCIAL BANK	HEREFORD, BLOCK 10, LOT 23-24	F1	R 26	5,500	S	6/14/2017
2017 - 29	4339	FIRST FINANCIAL BANK	HEREFORD, BLOCK 10, LOT 1-7	C1	R 19	9,600	S	6/14/2017

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Date

Year - Case	IC Property	ID Owner	Legal Description	PTD	Тур	e Market	Status	Completed
2017 - 30	4377	FIRST FINANCIAL BANK	HEREFORD, BLOCK 18, LOT 4 - 12	F1	R	67,700	S	6/14/2017
2017 - 31	3957	NARAYAN, OM LLC	WOMBLE BLOCK 9 HIGGINS, LOT 69 (E26') & ALL LOTS 70 - 75	F1	R	855,800	S	6/14/2017
			WOMBLE BLOCK 9 HIGGINS, LOT 9 (W34.6, 10-14, E20' OF 15,					
2017 - 32	3949	NARAYAN, OM LLC	W138.6' OF LOT 2	F1	R	1,732,500	S	6/14/2017
2017 - 33	26886	NARAYAN, OM LLC	MOTEL (Red Carpet) EQUIP, INV, F&F	L1	Р	65,000	S	6/14/2017
		•	BLUEBONNET UNIT II, BLOCK 6, LOT 8 (W156.2') & S86' OF					
2017 - 34	21494	COTTAGE SAND REALTY LLC	W156.2' OF LOT 9	C1	R	184,300	S	6/20/2017
2017 - 35	6347	COTTAGE SAND REALTY LLC	BLUEBONNET UNIT II, BLOCK 7, LOT 2 - 3	C1	R	453,000	S	6/20/2017
2017 - 36	1905	AUTOZONE TEXAS, LP	EVANTS BLOCK 33 HOUGHS LOT 1 - 3 & S25' LOT 4	F1	R	372,000	S	6/20/2017
2017 - 37	7280	STUEVE, ERWIN & NORMA FAMILY TRUST	BLOCK K-8 SECTION 33 LOT 6 (FRANCE ESTATES), 5 AC, A-198	E1	R	289,600	S	6/21/2017
			BLOCK K-3 SECTION 81 S417.42 OF N477.42' E204' W551.4, AND					
2017 - 38	6566	RAY, JEFFREY DEAN & CANNA	.50AC TR, 2.458 AC, (TRACT B3) A-38	A1	R	222,400	S	6/23/2017
		·	MAINLINE, SIDE TRACT, SIGNALS, & COMMUNICATIONS, IN CITY					
2017 - 39	12138	BURLINGTON NORTHERN & SANTA FE	LIMITS	J5	Р	7,165,000	S	6/26/2017
2017 - 40	26819	BURLINGTON NORTHERN & SANTA FE	VEHICLES, F&F, STORAGE BLDG	J5	Р	55,800	S	6/26/2017
			OUT OF CITY LIMIT, MAINLINE, SIDE TRACT, SIGNALS,					
2017 - 41	12140	BURLINGTON NORTHERN & SANTA FE	COMMUNICATION	J5	Р	28,345,200	S	6/26/2017
2017 - 42	2611	JOSSERAND, JOHN W	WELSH MC CULLOUGH BLK 2 LOT 2	A1	R	180,000	S	6/28/2017
2017 - 43	6687	JONES, ROBERT LYNN & KRISTI	GREEN ACRES ESTATES UNIT II BLK 1 LOT 83	A1	R	129,900	S	6/27/2017
		,	BLOCK K-3 SECTION 18, N2,651'OF W3965', (except a 4.71 ac					
2017 - 44	28077	GREEN PLAINS HEREFORD LLC	tract) 236.699 AC	F2	R	49,387,800	S	6/29/2017
			INDUSTRIAL PERSONAL PROPERTY - INVENTORY - FF&E, MISC					
2017 - 45	918962	GREEN PLAINS HEREFORD LLC	M&E	L2	Р	7,849,500	S	6/29/2017
			FIBER OPTIC CABLE COMPANY - BUSINESS PERSONAL PROPERTY	,				
2017 - 46	920529	FIBERLIGHT, LLC	- (49.1 miles) Hereford ISD [no city]	J8	Р	774,200	S	6/29/2017
2017 - 47	27458	W T SERVICES INC	PERSONAL PROPERTY	L2	Р	137,100	S	6/29/2017
2017 - 48	24960	W T SERVICES INC	ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS	J7	Р	64,000	S	6/29/2017
			INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS					
2017 - 49	11815	W T SERVICES INC	RURAL TELEPHONE COOP)	J4	Р	26,000	S	6/29/2017
2017 - 50	11738	W T SERVICES INC	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES	J7	Р	292,500	S	6/29/2017
2017 - 51	12165	WEST TEXAS RURAL TELEPHONE	B) ACCESS LINES - FRIONA ISD - DEAF SMITH CO	J4	Р	4,600	S	6/30/2017
			A) ACCESS LINES, COE (DAWN, MILO CENTER, WESTWAY)					
2017 - 52	12166	WEST TEXAS RURAL TELEPHONE	EQUIP, MATERIAL, FIXTURES, VEHICLES	J4	Р	546,400	S	6/30/2017
			C) ACCESS LINES IN WALCOTT ISD & Tower south of Walcott					
2017 - 53	12269	WEST TEXAS RURAL TELEPHONE	School	J4	Р	45,400	S	6/30/2017
2017 - 54	26417	WEST TEXAS RURAL TELEPHONE	F) ACCESS LINES - ADRIAN ISD - DEAF SMITH CO	J4	Р	5,300		6/30/2017
2017 - 55	26418	WEST TEXAS RURAL TELEPHONE	G) ACCESS LINES - WILDORADO ISD - DEAF SMITH CO	J4	Р	4,000		6/30/2017
2017 - 56	27459	WEST TEXAS RURAL TELEPHONE	EQUIPMENT, MATERIALS, F&F, VEHICLES	L2	Р	327,300		6/30/2017
2017 - 57	27440	ADM GRAIN	PERSONAL PROPERTY (Inventory)	L2	Р	5,525,500		7/12/2017
2017 - 58	3970		NC WOMBLE DEATLEY LOT C LOTS 2 - 3 BLK 1 (ELM COURTS) 3.24	F1	R	1,934,700		7/5/2017
	3370	LOVE S HAVEE STOT & COOKINT STORES,	The transfer of the terror of		• • •	_,,,	_	1-1

								Date
Year - Case	IC Property	ID Owner	Legal Description	PTD	Туре	Market	Status	Completed
2017 - 59	4702	STRIPES LLC	HEREFORD BLK 78, N100'	F1	R	217,400	S	6/30/2017
2017 - 60	920899	TRANSWESTERN PIPE LINE	BLOCK B-5 SECTION 144, PT NW/4 (LAND ONLY) 40 ACRES	J6	R	60,000	S	6/30/2017
			BLOCK 7 SECTION 6, W808.33'OF E2639.43'OF N808.33', A-798,					
2017 - 61	25854	SCHENK, KEVIN ET UX	15AC	E1	R	296,100	S	7/3/2017
			BLOCK K-3 SECTION 58 N600' OF W660' OF S1320', 10 AC, A-					
2017 - 62	5826	MERRICK, GARTH	1254 & M H	F1	R	324,300	F	6/30/2017
2017 - 63	5834	MERRICK, GARTH	BLOCK K-3 SECTION 58, SE10 AC S/4 E/4 SE/4, 10 AC, A-1254	D3	R	30,000	F	6/30/2017
			BLOCK K-3 SECTION 58, S4' N/2 OF S22' OF E/2 SE/4, 4 AC, A-					
2017 - 64	5833	MERRICK, GARTH	1254	E1	R	68,400	F	6/30/2017
2017 - 65	5827	MERRICK, GARTH	BLOCK K-3 SECTION 58 W660' E1320' S660', 10 AC, A-1254	D2	R	53,100	F	6/30/2017
2017 - 66	5606	COUNTY SERVICES INC.	BLOCK K-3 SECTION 42 N OF HWY 60, 14.09 AC, A-1196	F1	R	752,300	S	7/3/2017
			WOMBLE DEATLEY 3.405 ACRES (Part of Blocks 7 & 8) see meets	5				
2017 - 68	25475	FIJI HOTEL GROUP, LLC	& bounds	F1	R	3,138,200	S	7/10/2017
2017 - 69	26047	SUN LOANS	BUSINESS PERSONAL PROPERTY	L1	Р	4,100	S	7/10/2017
2017 - 70	26620	ADM GRAIN	FURNITURE & FIXTURES OFFICE EQUIPMENT	L2	Р	900		7/12/2017
2017 - 71	27436	ADM GRAIN	COMPUTERS	L2	Р	42,600	S	7/12/2017
2017 - 72	27437	ADM GRAIN	VEHICLES	L2	Р	3,300	S	7/12/2017
2017 - 73	27438	ADM GRAIN	RAILROAD LOCOMOTIVE	L2	Р	7,300	S	7/12/2017
2017 - 74	27439	ADM GRAIN	INVENTORY		Р	0	S	7/12/2017
			PERSONAL PROPERTY 6.7 MILES W OF MAIN ST ON HWY 60 S					
2017 - 75	27460	ADM GRAIN	OF HWY MACHINERY & EQUIPMENT	L2	P	2,933,200	S	7/12/2017
2017 - 76	27461	ADM GRAIN	RAILROAD TRACKAGE	L2	Р	278,400	S	7/12/2017
2017 - 77	27835	ADM GRAIN	SCALES	L2	Р	18,500	S	7/12/2017
2017 - 78	11710	ADM GRAIN	EQUIPMENT, INVENTORY, VEHICLES, F&F	L2	Р	3,814,800	S	7/12/2017
2017 - 79	12211	SOUTHWEST FEEDERS (CACTUS FEEDERS)	FEED INV EQUIPMENT/VEHICLES F&F (SOUTHWEST FEEDYARD)	L1	Р	464,900	S	7/14/2017
			BLOCK K-3 SECTION 40, THE S648.21'OF N1590.42'OF W2688',					
2017 - 80	918457	WHITE ENERGY HEREFORD L.L.C.	40AC, A-744 (Lagoons)	F2	R	730,400	S	7/12/2017
2017 - 81	918463	W E HEREFORD LTD	BLOCK K-3 SECTION 42,(175' X 320'),1.286 ACRES	F1	R	308,600	S	7/12/2017
2017 - 82	918461	W E HEREFORD LTD	BLOCK K-3 SECTION 42, (S OF RR, E OF ADM), 15.389 ACRES	F2	R	55,154,300	S	7/12/2017
			BUSINESS PERSONAL PROPERTY (Leased Equipment at Kendrict					
2017 - 83	27761	ALON USA, LP	Oil, Station #1599)	L1	Р	19,200	S	7/12/2017

NUMBER 82

# 2017 INQUIRIES

	,	Date
arket		Completed
225,200		completed
7,500		6/7/201
178,800		6/19/201
70,500		6/19/201
125,800		6/19/201
207,000		6/26/201
		6/15/201
369,100		
240,000		6/8/201
2,000		6/19/201
138,900		
237,900		5 100 100
		6/20/20:
382,600		
259,400		
152,700		6/26/20
34,400		6/26/20
587,500	С	6/26/20
500	C	6/5/20
852,000	C	6/6/20
1,700	С	6/7/20
45,200	C	
39,700	C	
17,700	С	
138,200	C	6/5/20
159,000		
1,500	С	6/12/20
92,200	С	
96,200	С	6/23/20
39,700		
96,800	С	6/6/20
		6/26/20
		6/26/20
		-,, 20
10,000		
1,600		6/19/20
66 63 63 63 63 63 63 63 63 63 63 63 63 6	50,200 32,600 52,700 52,700 34,400 52,000 1,700 45,200 39,700 17,700 38,200 59,000 1,500 92,200 96,200 39,700 96,800 01,300 34,000 26,000 77,600	50,200 C 32,600 C 59,400 C 52,700 C 34,400 C 57,500 C 500 C 52,000 C 1,700 C 45,200 C 39,700 C 17,700 C 38,200 C 17,700 C 38,200 C 1,500 C 92,200 C 96,200 C

49

	and the second					Date
Case ID	Property	ID Owner	Legal Description	Market	Status	Completed
2017 - 48		JONES, CRUZ	EVANTS BLOCK 45 WAYNE WALLACE LOT 27 (S24') & N54' LOT 28	60,800	С	6/21/2017
2017 - 64	22164	KAUL, WALTER (BUSSY)	BLOCK K-8 SECTION 50, N600'OF W700' OF SW/4,ABST-1319, 9.642 AC	139,200	С	6/27/2017
2017 - 18		LANDEROS, RAMON	BLOCK K-8 SECTION 69, TRACT 3, ACRES 9.4	23,200	С	6/8/2017
2017 - 45		LEE, DARLENE	BLOCK M-7 SECTION 89 E199.62' W833.18' N168.71' S969.84' SW/4, .77 A	36,000	C	6/20/2017
2017 - 21		LOPEZ, CLAUDIO	BLOCK K-8 SECTION 69 TR 4 HARRISON SUB, 9.4AC, A-403	46,300	C	
2017 - 30		LOWES ACE HARDWARE	STORE #59 INVENTORY, EQUIPMENT, F&F	470,000	C	6/12/2017
2017 - 29		LOWES MARKETPLACE	BUSINESS PERSONAL PROPERTY - STORE # 48	491,600	C	6/12/2017
2017 - 13		LYNN KRIEGSHAUSER	BUSINESS PERSONAL PROPERTY	500	C	6/7/2017
2017 - 17		MAHALEY, JAMES R	BLOCK K-14 SECTION 15,SW/PART ,208.63AC- A-205	143,000	) C	6/7/2017
2017 - 10		MCCUTCHEN, ALFRED L ET UX	EVANTS BLOCK 16 LOT 6 (S133')	61,000	) C	6/7/2017
2017 - 23		MCKEAN, MADYSON & KALE LANE	BLOCK 8 SECTION 36,7.5 AC IN THE SE/PART 7.5 AC, A-958	135,900	) C	
2017 - 22		MCKEAN, SHERRY	BLOCK 8 SECTION 36, E260' OF W2957.17' OF S837.69', 5 AC, A-958	23,800	) C	
2017 - 55		MORTON, EDDIE L	YUCCA HILLS, BLOCK 1 LOT 12, .61 AC	210,300	) C	
2017 - 84		NGUYEN, MIKE	WOMBLE BLOCK 9 HIGGINS LOT 49 (E17') & ALL LOTS 50 - 52 & W36' LOT	32,100	) C	6/30/2017
2017 - 80		NGUYEN, MIKE	EVANTS BLOCK 48 WILLIAMS LOT 34 & N15' LOT 35	60,700	) C	6/30/2017
2017 - 82		NGUYEN, MIKE	EVANTS BLOCK 48 WILLIAMS LOT 41 (S35') & N25' LOT 42	50,400	) C	6/30/2017
2017 - 74		NGUYEN, MIKE	WELSH SUNSET TERRACE BLK 5 LOT 20	112,700	) C	6/30/2017
2017 - 83		NGUYEN, MIKE	WELSH WESTHAVEN, BLOCK 3 LOT 21	77,800	) C	6/30/2017
2017 - 77		NGUYEN, MIKE	WELSH WESTHAVEN BLK 6 LOT 60 (N66') & S14' LOT 61	76,100	) C	6/30/2017
2017 - 79		NGUYEN, MIKE	WELSH WESTHAVEN BLK 7 LOT 14 (S63') & N15' LOT 15	80,300	) C	6/30/2017
2017 - 76		NGUYEN, MIKE	TIERRA BLANCA BLK 2 LOT 6 (S54') & N8' LOT 7	61,600	) C	6/30/201
2017 - 78		NGUYEN, MIKE	EVANTS BLOCK 36 NORTHRIDGE LOT 35 (S1') & LOT 36	34,200	) C	6/30/2017
2017 - 73		NGUYEN, MIKE	EVANTS BLOCK 36 NORTHRIDGE LOT 68	57,000	) C	6/30/2017
2017 - 87		NOREZ, ADAN	EVANTS BLOCK 25 BK&K BLK 1 LOT 3 & LOT 4	41,800	) C	7/14/201
2017 - 86		NOREZ, ADAN & NORA	EVANTS BLOCK 24 SEVERNS LOT 11	35,500	) C	7/14/201
2017 - 88		NOREZ, ADAN & NORA	EVANTS BLOCK 24 SEVERNS LOT 14	28,600	) C	7/14/201
2017 - 12		PAETZOLD, DONALD R	BLOCK M-7 SECTION 69 NW/4, 155AC, A-207	245,900	) C	6/7/201
2017 - 7	6066	PARRACK, BILLY	STARK ADDITION BLK 3 LOT 15	45,600	) C	6/6/201
2017 - 65		PERKINS, TRACY A	BLOCK 7 SECTION 50 E261.5' OF W1343' OF N821' OF NW/4, 4.93 AC, A-80	( 258,200	) C	6/27/201
2017 - 89		PONCE, JUDITH D.	EVANTS BLOCK 25 BK&K BLK 1 LOT 5	21,800	) C	7/14/201
2017 - 4		PURDY, DAVID J DDS	OFFICE EQUIPMENT, F&F	13,700	) C	6/5/201
2017 - 20		REED, DEBORAH	BLOCK K-5 SECTION 98, NE/4 EXC 20AC, 140AC, A-1023	129,000	) C	
2017 - 53		SCHENK, EUGENE	BLOCK 8 SECTION 7, 640 AC, A-59	757,900	) C	6/23/201
2017 - 54		SCHENK, EUGENE	BLOCK 7 SECTION 32, 9.21 AC IN SE/4 ON THE SOUTH LINE	195,200	) C	6/23/201
2017 - 40		SCHOENENBERGER, ALBERT M	TRUCKS-TRAILERS	(		6/21/201
2017 - 69		SCIUMBATO, ALBERT	WELSH SUNSET TERRACE BLK 2 LOT 11 (N100')	139,700	) C	
2017 - 20		SIERRA, GUILLERMO JR & ELIZABETH	EVANTS BLOCK 45 WAYNE WALLACE LOT 15 (N54') & S51' LOT 16	106,800		6/8/201
2017 - 1		STRANGE, JAMES VIRGIL	WELSH CRESTLAWN BLK A LOT 10	94,300		6/7/2017
	_ J+/2	JIMMOL, JAIVILS VINOIL	TELON ONEO ENTRI DEN / LO LO	, -		

55

			-			Date
Case ID	Property I	D Owner	Legal Description	Market	Status	Completed
2017 - 28	1294	TAYLOR & SONS ENTERPRISES INC	EVANTS BLOCK 12 FOX, LOT 16 - 21(EXC N3'OF16& N3'OFE16'OF 17)	667,900	C	6/12/2017
2017 - 85	11268	TOOLEY, RANDY L.	BLOCK 7 SECTION 2 NE/4, 160.03 ACRES, A-1480	242,300	С	6/30/2017
2017 - 50	4063	TOOLEY, RANDY L.	RICKETTS BLK 3 N150' S360' OF W/2	19,400	C	
2017 - 47	1588	TORRES, LUIS PARRA	EVANTS BLOCK 22 BARBER LOT 44 (S/2) & LOT 45	73,500	C	6/21/2017
2017 - 75	2665	TRUONG, SANG THI	WELSH SUNSET TERRACE BLK 5 LOT 16	65,600	C	6/30/2017
2017 - 72	2877	TRUONG, SANG THI	WELSH BROWNLOW LOT 51 (S48') & N16' LOT 52	52,700	C	6/30/2017
2017 - 81	6013	TRUONG, SANG THI	STARK ADDITION BLK 6 LOT 1	56,200	C	6/30/2017
2017 - 38	1844	VALDOVINOS, LOURDES A.	EVANTS BLOCK 31 RENFRO & PRICE, LOT 7 (N10') & LOT 8	45,100	C	6/19/2017
2017 - 37	25685	VAZQUEZ, GERMAN	BLOCK K-3 SECTION 73, 8.434 AC IN THE SE/PT, ABST-42	48,500	C	
2017 - 70	4748	VOGLER, BRIAN K. ET UX	WHITEHEAD BLK 5 LOT 1 - 3	129,400	C	
2017 - 19	27834	WARREN CAT	LEASED EQUIPMENT	0	C	6/8/2017
2017 - 35	920791	WEST TEXAS MILLWRIGHTS	BUSINESS PERSONAL PROPERTY (INCLUDING COMMERCIAL VEHICLES)	200,000	C	
2017 - 71	920944	WESTWAY FARMS INC	BUSINESS PERSONAL PROPERTY	76,000	C	

NUMBER 88

# ARB MEETING

## **AGENDA**

Meeting to be held in the Deaf Smith County Appraisal District Board Room located at 140 E. 3<sup>rd</sup> Street, Hereford, Texas, July 18, 2017 at 9:00 A.M.

- I. Roll Call
- II. Review and approve minutes from June 7, 2017 meeting.
- III. Administer Affidavit of Sworn Testimony to Danny Jones, Chief Appraiser and Mark Powers, Assistant Appraiser.
- IV. Administer Exparte Affidavit to board members.
- VI. Hear Protests.
- VII. Approve 2017 Appraisal Records.

DATED THIS 13th DAY OF JULY 2017

# Deaf Smith County Appraisal District

Deaf Smith CAD 140 E. 3<sup>rd</sup> St. Hereford, TX 79045 Phone 806-364-0625 Fax 806-364-6895 e-mail: dscad@wtrt.net

Minutes for July 18, 2017 Meeting

- I. Meeting began at 9:00 a.m.
  - A. ARB Members present:
    - 1. Greg Chavez
    - 2. Aaron Hutto
    - 3. Robert Murray
  - B. Deaf Smith Co. Appraisal District members present:
    - 1. Danny Jones
    - 2. Mark Powers
    - 3. Patty Scott
- II. Minutes from the June 7, 2017 meeting were reviewed and approved.
  - A. Motion to approve minutes by Aaron Hutto.
  - B. 2<sup>nd</sup> by Greg Chavez.
  - C. Unanimously approved.
- III. Affidavit of Sworn Testimony to Danny Jones, Chief Appraiser and Mark Powers, Assistant Appraiser was administered by ARB President Robert Murray.
- IV. The Exparte Affidavit was administered by Lydia Vallejo to all Board Members present.
- V. Protest Hearings: All protests were settled or withdrawn prior to the meeting. No protests were heard by the ARB.
- VI. The 2017 Appraisal Records were approved by the board.
  - A. Motion to approve records by Aaron Hutto.
  - B. 2<sup>nd</sup> by Greg Chavez
  - C. Unanimously approved.

Meeting was adjourned at 9:00 A.M.

Approved	Date		
Chairnerson:	Robert Murray		

# DEAF SMITH COUNTY APPRAISAL REVIEW BOARD

# AFFIDAVIT OF SWORN TESTIMONY

Appraisal Review Board is true and correct.		
Signed: (Sign name)  Danny Jones		
(Print name)		
Subscribed and sworn to before me this	day of _	<u>July</u> , 2017.

I do solemnly swear or affirm that the testimony I shall present to the

## DEAF SMITH COUNTY APPRAISAL REVIEW BOARD

### AFFIDAVIT OF SWORN TESTIMONY

I do solemnly swear or affirm that the testimony I shall present to the Appraisal Review Board is true and correct.

Signed: (Sign name)  Mark Powers (Print name)		
Subscribed and sworn to before me this	day of _	July, 2017.

# AFFIDAVIT FOR PROTEST HEARING

Deaf Smith County Appraisal District P.O. Box 2298 / 140 E. 3 <sup>rd</sup> Hereford, TX 79045 Phone: (806) 364-0625					
Description of Property: See ARB Schedule for July 18, 2017 for a list of	f properties.				
STATE OF TEXAS COUNTY OF DEAF SMITH Before me, the undersigned authority, or Greg Chavez	n this day personally appeared				
who, being by me duly sworn, on oath deposed	and said:				
"I have not communicated with another person about the evidence, argument, facts, merits or any other matters related to the property owner's protest, nor have I communicated with another person about the property that is the subject of this protest, excluding cases where the property was used as part of a sample or compared with other properties in another proceeding before the board, and excluding instances in which I was expressly permitted under the Tax Code, Chapter 41, to communicate with the board or another person about the property owner's protest or the property under protest."					
Witness my hand, this the <u>18th</u> day of <u>July</u> , 2017.					
Member Appraisal Review Board					
SUBSCRIBED AND SWORN TO before me th	Lydia Vallejo Lydia Vallejo Officer  Tax Clerk Title				

# AFFIDAVIT FOR PROTEST HEARING

Deaf Smith County Appraisal District	
P.O. Box 2298 / 140 E. 3 <sup>rd</sup>	
Hereford, TX 79045 Phone: (806) 364-0625	
Frione. (000) 304-0023	
Description of Property:	
See ARB Schedule for July 18, 2017 for a list of properties	
OTATE OF TEVAO	
STATE OF TEXAS COUNTY OF DEAF SMITH	
Before me, the undersigned authority, o	n this day personally appeared
Aaron Hutto	
who, being by me duly sworn, on oath deposed and said:	
"I have not communicated with another	person about the evidence, argument,
facts, merits or any other matters related to the property owner's protest, nor have I	
communicated with another person about the property that is the subject of this protest,	
excluding cases where the property was used as part of a sample or compared with	
other properties in another proceeding before the board, and excluding instances in	
which I was expressly permitted under the Tax Code, Chapter 41, to communicate with	
the board or another person about the property owner's protest or the property under	
	omner o protect or and property arrange
protest."	
Witness my hand, this theday	of <u>July</u> , 2017.
Member, Appraisal Review Board	
SUBSCRIBED AND SWORN TO before me this the day of, 2017.	
LYDIA VALLEJO	Lydia Vallejo Officer  August Vallejo Officer
Notary Public, State of Toyae	Tax Clerk
My Commission Expires 08-14-2018	Title

## AFFIDAVIT FOR PROTEST HEARING

Deaf Smith County Appraisal District	
P.O. Box 2298 / 140 E. 3 <sup>rd</sup>	
Hereford, TX 79045	
Phone: (806) 364-0625	
1 110110. (000) 00 1 0020	
Description of Property:	
See ARB Schedule for July 18, 2017 for a list of	of properties.
, , , , , , , , , , , , , , , , , , , ,	- Proposition
STATE OF TEXAS	
COUNTY OF DEAF SMITH	
Before me, the undersigned authority, o	n this day personally appeared
Robert Murray	
who, being by me duly sworn, on oath deposed	d and said:
"I have not communicated with another	person about the evidence, argument,
facts, merits or any other matters related to the	property owner's protest, nor have I
communicated with another person about the p	property that is the subject of this protest
excluding cases where the property was used	as part of a sample or compared with
other properties in another proceeding before t	he board, and excluding instances in
which I was expressly permitted under the Tax	Code Chapter 41 to communicate with
	•
the board or another person about the property	owner's protest or the property under
protest."	
Witness my hand, this the day	of <u>July</u> , 2017.
Robert Murray Member, Appraisal Review Board	
SUBSCRIBED AND SWORN TO before me the July , 2017.	is theday of
LYDIA VALLEJO  Notary Public, State of Texas  My Commission Expires 06-14-2018	Lydia Vallejo Lydia Vallejo Officer  Tax Clerk Title

# Tell us about your ARB experience.

Take the Comptroller's Appraisal Review Board Survey (at your local appraisal district office)

Appraisal Review Board Deaf Smith County, Texas

## ORDER APPROVING APPRAISAL RECORDS FOR 2017

On July 18 2017, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the appraisal records for tax year 2017.

The board finds that the appraisal records, as corrected by the chief appraiser according to the orders of the board, should be approved.

The board finds that the sum of appraised values, as determined by the chief appraiser, of all properties on which protests have been filed but not determined by this board is five percent or less of the total appraised value of all other taxable properties.

The board therefore APPROVES the appraisal records as corrected.

Signed on July 18, 2017

Chairman Appraisal Review Boar

1 unou

Pohort Murray

Deaf Smith County

#### 2017 PRELIMINARY TOTALS

CAD - DEAF SMITH CAD

Property Count: 11,959

Grand Totals

7/17/2017

10:46:18AM

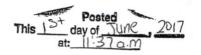
Land		Value			
Homesite:		28,432,435			
Non Homesite:		92,615,456			
Ag Market:		731,789,004			
Timber Market:		0	Total Land	(+)	852,836,89
mprovement		Value			
Homesite:		295,161,467			
Non Homesite:		890,466,212	Total Improvements	(+)	1,185,627,6
Non Real	Count	Value			
Personal Property:	1,224	392,899,300			
Mineral Property:	1	500			
Autos:	0	0	Total Non Real	(+)	392,899,80
			Market Value	=	2,431,364,37
Ag	Non Exempt	Exempt			
Total Productivity Market:	731,618,904	170,100			
Ag Use:	107,708,539	26,500	Productivity Loss	(-)	623,910,36
Γimber Use:	0	0	Appraised Value	=	1,807,454,00
Productivity Loss:	623,910,365	143,600			
			Homestead Cap	(-)	2,123,9
			Assessed Value	=	1,805,330,07
			Total Exemptions Amount (Breakdown on Next Page)	(-)	133,094,4
			(Breakdown on Next Page)  Net Taxable		

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100) 0.00 = 1,672,235,580 \* (0.000000 / 100)

Tax Increment Finance Value: Tax Increment Finance Levy:

0

0.00



## ARB MEETING AGENDA

Meeting to be held in the Deaf Smith County Appraisal District Board Room located at 140 E. 3<sup>rd</sup> Street, Hereford, Texas, June 7, 2017 at 9:00 A.M.

- I. Roll Call.
- II. Administer Oath of Office to members.
- III. Administer Statement of Elected/Appointed Officer to board members.
- IV. Review and Approve Previous Minutes.
- V. Adopt Hearing Procedures.
- VI. Submission of Chief Appraiser and Appraiser's Sworn Statement to Appraisal Review Board.
- VII. Transfer Appraisal Records to ARB.
- VIII. Approve supplement records of the appraisal roll.

DATED THIS 2nd DAY OF JUNE 2017

Deaf Smith CAD

Deaf Smith County Appraisal District

140 E. 3<sup>rd</sup> St. Hereford, TX 79045 Phone 806-364-0625 Fax 806-364-6895 e-mail: dscad@wtrt.net

#### Minutes for June 7, 2017 Meeting

- I. Meeting began at 9:04 a.m.
  - A. Members present:
    - 1. Greg Chavez
    - 2. Aaron Hutto
    - 3. Robert Murray
  - B. Others present:
    - 1. Danny Jones, DSCAD staff
    - 2. Mark Powers, DSCAD staff
    - 3. Patty Scott, DSCAD staff
- II. Oath of Office was administered by Lydia Vallejo to Greg Chavez, Aaron Hutto and Robert Murray.
- III. Statement of Elected/Appointed Officers was read and signed by each board member in attendance.
- IV. Minutes from the July 19, 2016 meeting were reviewed and approved.
  - A. Motion to approve minutes by Aaron Hutto.
  - B. 2<sup>nd</sup> by Greg Chavez.
  - C. Unanimously approved.
- V. The 2017 Hearing Procedures were reviewed and adopted. No changes were made to the Hearing Procedures from last year.
  - A. Motion to adopt Hearing Procedures as written was made by Greg Chavez.
  - B. 2<sup>nd</sup> by Aaron Hutto.
  - C. Approved unanimously.
- VI. Submission of Chief Appraiser and Appraiser's Sworn Statement to the Appraisal Review Board was read and signed by Danny Jones.
- VII. Mr. Danny Jones, Chief Appraiser transferred the 2017 Appraisal Records to the ARB.
- VIII. The 2<sup>nd</sup> quarter 2017 supplemental records (corrections on errors, omissions, and late exemptions) were discussed and approved.
  - A. Motion to approve appraisal roll corrections was made by Aaron Hutto.
  - B. 2<sup>nd</sup> by Greg Chavez.
  - C. Approved unanimously.

The next meeting will be held July 18, 2017 to hear protests.

Meeting adjourned at 9:21 a.m.

Approved:

Chairperson: Robert Murray

Date:

## In the name and by the authority of

# The State of Texas OATH OF OFFICE

I,Greg Cha	vez, do
solemnly swear (or affirm), t	hat I will faithfully execute the duties of the
office of Appraisal Review B	Board for Deaf Smith County of the State of
	f my ability preserve, protect, and defend the
Constitution and laws of the	United States and of this State, so help me
God.	
	4 Men
	Affiant
SWORN TO and subscribed I	before me by affiant on this7 <sup>th</sup> day of
June , 2017.	
	Soulis Walling
LYDIA VALLEJO	Signature of Person Administering Oath
Notary Public, State of Texas	Lydia Vallejo
Mr. Cammissian Expires 06-14-2018	Printed Name
	Tax Clerk
	Title

# Hearing Procedures for Deaf Smith County Appraisal Review Board

P.O. Box 2298 / 140 E. 3<sup>rd</sup> Street Hereford, Texas 79045 Phone (806) 364-0625 Fax (806) 364-6895

#### Introduction:

An ARB is a group of citizens authorized to resolve disputes between taxpayers and the Appraisal District. They are not employees or officers of any political subdivision that assesses or collects property taxes, nor are they employees of the Appraisal District.

The Appraisal Review Board strongly recommends that you have an informal meeting with the Appraisal District office prior to the ARB hearings. In most cases you will be able to work out a satisfactory resolution. However, if you decide to protest, please follow the guidelines below. Additional information may be obtained from the Texas Comptroller of Public Account website <a href="https://www.window.state.tx.us/taxinfo/protax">www.window.state.tx.us/taxinfo/protax</a>. The website includes information regarding "Property Tax Basics" and a video "How to Present Your Case at an ARB Hearing".

#### ARB Membership

[Tax Code Section 5.103(b)(16),(15), and (12)]

#### 1. Administration of ARB Appointments

ARB members are not provided any statutory role in the process for the administration of applications or request for appointment for membership on the ARB. If an ARB member is contacted by an individual regarding requesting an appointment to ARB, the Member shall direct the individual to the Board of Directors of Deaf Smith County Appraisal District to receive applications or requests for appointment for the ARB.

#### 2. Conflicts of Interest

Each ARB member is responsible for ensuring that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chairman in addition to any other individual or entity as may be provided by law. The chairman shall ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member may not participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, (page 18-19 Appraisal Review Board Manuel) an affidavit must be filed with the secretary of the ARB. The affidavit must be filed as soon as the conflict is identified, even if it

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requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, no affidavit must be filed; however, the ARB member must recuse himself or herself immediately from the hearing and report the conflict to the chairman or secretary of the ARB.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member is interested (i.e. there is no requirement under Tax Code Section 41.69 that the interest be substantial). Therefore, while a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether or not he or she has a conflict of interest that might prohibit his or her involvement, the member shall immediately contact the ARB chairman to address the matter.

In the recusal process, the ARB member not only may not vote on the matter that is the subject of the protest, but also may not hear or deliberate on the protest.

3. Ex Parte and Other Prohibited Communications

<u>Do not contact an ARB member outside the hearing.</u> ARB members are prohibited from communicating with taxpayers or Deaf Smith County Appraisal District employees.

ARB members shall not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication, the ARB member shall immediately remove himself or herself from the conversation.

#### II. ARB Duties

[Tax Code Section 5.103(b) (1), (5), and (6)]

1. Statutory Duties of an ARB

Each ARB member is responsible for ensuring that he or she understands the statutory duties of the ARB and shall comply with all statutory requirements in performing statutory duties as a member of the ARB.

2. Notices Required under the Property Tax Code

Each ARB member is responsible for obtaining and maintaining familiarity with notices required under the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member shall promptly notify the ARB chairman. The ARB chairman shall investigate each such report and take appropriate action to correct all verified problems.

The meeting are informal and will be open to the public. It is the aim of the ARB that you receive a fair and impartial hearing.

1. You must file a written protest by the appropriate deadline. A form for this can be obtained at the Appraisal District or you may submit a letter. The Appraisal District will schedule a time

for your hearing. The ARB can schedule a meeting that evening or weekend if necessary. Upon request to the appraisal review board (before the date of the hearing), a property owner is entitled to one postponement of the hearing to a later date without showing cause. In addition the board shall postpone the hearing to a later date if the property owner shows good cause for the postponement. A postponement does not require the delivery of an additional written notice to the property owner. A property owner who fails to appear at the hearing is entitled to a new hearing if the property owner files, not later than the fourth day after the date the hearing occurred, a written statement with the appraisal review board showing good cause for the failure to appear. In addition, the board shall postpone the hearing to a later date if the owner of the property (or the owner's agent) is also scheduled to appear at a hearing on a protest filed with the appraisal review board of another appraisal district. (Property Tax Code 41.45 and 41.46a) If the property owner or agent, through human error, fails to attend the hearing, upon request, the appraisal review board shall reschedule the hearing. S.B. No.1546.

3. Determination of Good Cause under Tax Code Section 41.44(b)

"Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered and standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

III. ARB Hearings (forming hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(3), (4), (7), and (14)]

Scheduling Hearings Generally

The ARB shall schedule a hearing when a timely notice of protest is filed and, in doing so, may be provided with clerical assistance by the appraisal district. (Appraisal District Schedules Hearing).

Scheduling Hearings for Property Owners not Represented by Agents

Pursuant to Tax Code Section 41.66(i), hearings filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

If you miss the original protest deadline for good cause (example: a medical emergency) the ARB will Decide if they will give a hearing. There may be other reasons for a late protest, contact the Appraisal District for more information about these.

#### 3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or a designated agent, hearings on protests concerning up to 20 Designated properties shall be scheduled on the same day by the ARB. The request must meet all requirements of Tax Code Section 41.66(i), including the required statement in boldfaced type: "request for same-day protest hearings." No more than one such request may be filed in the same tax year by a property owner or a designated agent. Also pursuant to Tax Code Section 41.66(i), the ARB may schedule hearings on protests concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB's customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Section 41.66(i).

A protest hearing is generally limited to 15 minutes. While the Appraisal District has to prove their appraisal, you can also present your evidence. You will be asked to take an oath before you present evidence. Be factual; visit with real estate agents about other similar properties that have sold. The most persuasive evidence you can present is documented physical evidence including appraisals dated near January 1<sup>st</sup>, sales contracts, closing statements, photographs showing damage and estimates of repairs. Document your information and give a copy of your data to the Appraisal Review Board as well as the Appraisal District. The copy will be retained by the ARB for its official records. You can request the data that the Appraisal District will use in your hearing at least 14 days ahead of your hearing. The ARB has the right to subpoena records to verify testimony. You do not need to appear at the hearing if you present the evidence by affidavit. Since this is an informal meeting the ARB may alter the time limit according to circumstances that may arise.

#### 5. Postponements Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made before the date of the hearing. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman of the chairman's representative, the property owner, and the chief appraiser, the hearing may not by postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition and without limit as to the number of postponements, the ARB shall postpone a hearing if the property owner or his/her designated agent at any time show good cause, as defined in Tax Code Section 41.45(e-2). The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition and without limit, the ARB shall postpone a hearing if the chief appraiser consents to the postponement. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, and ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman's representative may take action on the request for postponement without the necessity of action by full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the

#### 6. Postponements Under Tax Code Section 41.45(e-1)

date scheduled for the hearing when the postponement is sought.

A property owner or a person designated by the property owner as the owner's agent to represent the owner at the hearing who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

#### 7. Postponements Under Tax Code Section 41.45(g)

The ARB must postpone a hearing to a later date if:

- (1) the owner of the property or the owner's agent is also scheduled to appear at a Hearing on a protest filed with the ARB of another appraisal district;
- (2) the hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB;
- (3) the notice of hearing delivered to the property owner or the owner's agent by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and
- (4) the property owner or the owner's agent includes with the request for a postponement a copy of the notice of hearing delivered to the property owner or the owner's agent by the other ARB.

#### 8. Postponements Under Tax Code Section 41.66(h)

The ARB shall postpone a hearing (one time only) if the property owner requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. Only the property owner may request a postponement for this reason. The request for postponement must contain the mailing respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

#### 9. Postponements Under Tax Code Section 41.66(i)

Hearings on protests filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the

ARB is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)

If a protest is scheduled to be heard by a particular panel, the protest may not be reassigned to another panel without the consent of the property owner or designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or designated agent may agree to reassignment of the protest or may request that the hearing on the protest by postponed. The ARB shall postpone the hearing on that request. A change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

For most protest hearings, the hearing should be conducted in the following order:

- 1. Announce protest number, property location and owner.
- 2. All written material must be provided if not already.
- 3. State that the ARB members have not communicated with anyone about this protest and have signed affidavits.
- 4. Welcome them and remind about their time limit and the contents of the hearing procedures.
- 5. All testimony must be given under oath and swear in all witnesses.
  - a. Tell taxpayer that the appraisers have already signed a sworn testimony.
  - b. Get secretary (Danny Martin) to administer sworn testimony to the taxpayer or agent.
- 6. Exchange evidence before testimony. ARB is to keep a copy for their records.
- 7. Unless both parties otherwise agree, the property owner goes first. At the end, an opinion of value must be stated.
- 8. Appraisal District gets to cross examine.
- Exchange evidence before testimony.
- 10. Appraisal District gives their testimony. At the end of presentation a <u>value</u>

  Must be stated.
- 11. Property owner may cross examine. NOTE: No one has the right to cross examine the ARB.
- 12. Rebuttal from the Taxpayer (Final statement or closing argument).

- 13. Rebuttal from the Appraisal District (Final statement or closing argument).
- 14. ARB chairman to state hearing is closed.
- 15. ARB can deliberate.
- 16. Chairman will ask for a separate motion for each matter subject to the protest.
  - a. A vote shall be taken.
- 17. Thank the protester.
  - a. Announce determination
  - b. An order determining protest will be sent by certified mail.

Keep in mind that protests should not be about taxes. The appraisers and the ARB can only consider appraised value and exemptions. Tax rate questions must be addressed to the governing bodies of the taxing entities. The ARB has no control over local politics, budgets, or operation of local government.

If computer screens are used by ARB members during ARB hearings for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen).

The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings the ARB should follow the order of conducting hearings above, but may make exceptions for the type of hearing.

Records for each ARB proceeding must be kept according to Tax Code Section 41.68 and Comptroller Rule 9.803. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

#### Conducting Hearings Closed to the Public

A joint motion by the chief appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB or panel chairman shall convene the hearing as an open meeting and then announce that the meeting will be closed to the public as permitted by Tax Code Sections 41.66(d) and (d-1). Only the parties to the protest, their witnesses, and the ARB members are permitted to stay in the hearing room. The same order of proceedings as for hearings open to the public should be followed.

The secretary of the ARB is responsible for ensuring that a separate tape recording or written summary of testimony is kept for the closed meeting in accordance with the provisions of Comptroller Rule 9.803 generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27 and shall be marked as "confidential" and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel shall confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law.

After deliberation, the ARB shall reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.

3. Right to Examine and Cross-Examine Witnesses or Other Parties

Tax Code Section 41.6(b) states that "each party to a hearing is entitled to offer evidence, examine Or cross-examine witnesses or other parties, and present argument on the matters subject to The hearing." The ARB may not prohibit this entitlement in any way; however, it may enforce time Limits and dictate the order of ARB hearings for witness examination and cross-examination. To the Extent possible, the parties should be advised in advance of any time limitations and ARB has determined to impose regarding the presentation of evidence.

4. Party's Right to Appear by an Agent

The ARB shall accept and consider a motion or protest filed by an agent if an agency authorization is filed at or before the hearing on the motion or protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB may not require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111.

#### V. Evidence Considerations

[Tax Code Section 5.103(8), (11), and (13)]

A Party's Right to Offer Evidence and Argument

The ARB may not prohibit a party's right to offer evidence and argument. However, the ARB may enforce time limits and dictate the order of ARB hearings. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing

In a protest hearing, the ARB will not consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for any appraisal district record (i.e., appraisal roll history, appraisal cards) to be considered by the ARB, it must be presented as evidence by or on behalf of a party (e.g. chief appraiser, appraisal district representative, property owner, agent, or witness) at the protest hearing.

#### 3. Exclusion of Evidence Required by Tax Code Section 41.67(d)

If it is established during a protest hearing that information was previously requested under Tax Code Section 41.461 by the protesting party and that the information was not made available to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used as evidence in the hearing. The ARB shall make a determination to exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not made available at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

#### VI. Other Issues

#### [Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

Members of the ARB shall comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy

ARB members must be patient, dignified, and courteous to parties appearing before the ARB.

3. Bias or Prejudice

Members of the ARB shall perform their ARB duties without bias or prejudice.

4. Confidential Information

Members of the ARB shall not disclose or use for any purpose unrelated to ARB duties confidential information acquired in the performance of ARB duties.

# Deaf Smith County Appraisal District 140 E. 3<sup>rd</sup> Street / PO Box 2298

140 E. 3<sup>rd</sup> Street / PO Box 2298 Hereford, TX 79045

## SWORN STATEMENT FOR THE 2017 APPRAISAL RECORDS BY THE CHIEF APPRAISER

I, Danny C. Jones, Chief Appraiser for the Deaf Smith County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of at an appraised value determined as required by law.

Date June 7, 2017

Signed

Danny Jones, Chief Appraiser

Deaf Smith County Appraisal District

## Deaf Smith County Appraisal District 140 E. 3<sup>rd</sup> Street / PO Box 2298 Hereford, TX 79045

I, Danny Jones, transfer the appraisal records to the Appraisal Review Board.

Date: 6-7-17

Danny Jones
Chief Appraiser

ARB Member



# ORDER APPROVING SUPPLEMENTAL APPRAISAL RECORDS

On June 7, 2017, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the supplemental appraisal records from May 1, 2017 through May 31, 2017.

(A report of these supplements will be given to the *Deaf Smith CAD Board of Directors* for their July 2017 meeting.)

The board finds that the supplemental appraisal records, as corrected by the chief appraiser according to the orders of the board, should be approved and added to the appraisal roll for the district.

The board therefore APPROVES the supplemental appraisal records as corrected.

Signed on June 7 , 2017 Kabut /// Sign here

## Supplements for ARB Approval - 2017 2nd Quarterly Report

as of 4/11/2017 - for 2014 #44, 2015 #34, 2016 #17 - 19

Year	Property ID Name	Supp No.	Туре	Code	Reason	Date	Legal Description
2014	918949 DELCARPIO, MARCO	44 2	25.25C	D	Mobile Home was moved to	4/11/2017	BLOCK K-3 (MOBILE HOME),BLK K-3
1					South part of Castro County		SEC 63 TR 8A HUD# HWC0388532
					prior to 2014 and 2015. These		
100					taxes are in error. MP		

Year F	Property ID Name	Supp No.	Type	Code	e Reason	Date	Legal Description
2015	918949 DELCARPIO, MARCO	34 :	25.25C	D	Mobile Home was moved to South part of Castro County prior to 2014 and 2015. These taxes are in error. MP		BLOCK K-3 (MOBILE HOME),BLK K-3 SEC 63 TR 8A HUD# HWC0388532

Year	Property ID Name	Supp No. Type	Cod	<sub>e</sub> Reason	Date	Legal Description
201	5 11180 BAINUM, CRAIG	19 FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	BLOCK M-7 SECTION 89 TR 9 S150' N190' E235' W3243.33', .81 AC, A-139
201	6 1325 BARRETT, HAROLD DEAN	19 FZRFZ	Μ	Freeze/Refreeze - Before appraisal notices.	5/24/2017	EVANTS BLOCK 14 LOT 1 (S70')
201	6 3392 BRAVO, FRANCISCO A	19 FZRFZ	Μ	Freeze/Refreeze - Before appraisal notices.	5/24/2017	WELSH CRESTLAWN BLK 2 LOT 4 (S38') & N27' LOT 5
201	6 11246 CARRASCO, MARIO & MARIA	18 25.25B	M		5/3/2017	BLOCK K-3 SECTION 21 SW COR OF NW/4, 20 AC, A-278 AKA (THE S1137.71' OF W765.75' OF NW/4)
201	6 3847 CASAREZ, CIRO JR	19 FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	WOMBLE BLOCK 6 LOT 14 (W178')
201	6 3984 CHAVARRIA, JORGE & MICAELA	17 25.25B	M	GAVE OA/65 FOR 2016	4/7/2017	WOMBLE CENTER SUB OF DEATLEY LOT 12
201	6 28267 DAY, REBECCA	17 25.25B	М	GAVE HS FOR 2016	4/21/2017	MOBILE HOME - BLOCK M7 SECTION
201	6 11125 FROST, J M	19 FZRFZ	Μ	Freeze/Refreeze - Before appraisal notices.	5/24/2017	7 BLOCK M-7 SECTION 89 SW/4, 1.06 AC, A-139
201	.6 28110 GARMAN, JUSTIN TRAE	18 25.25B	M	HS for 2016	5/9/2017	7 BLOCK K-8 SECTION 46, S605.14'OF W1346.16', 18.70 AC
201	.6 2170 GUZMAN, RAUL	19 FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	7 EVANTS BLOCK 41 SOWELL LOT 2

					<u>)</u>
2016	10384 HUTSON, KENNETH E.	19 FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017 BLOCK K-3 SECTION 16 TR 11 & 12, S1316.85' E659.2' SW/4, 19.9 AC, A- 818 & M H
2016	5889 LANDRUM, HAROLD M	19 FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017 DENTON PARK BLK 3 LOT 1 & N20' LOT 2
2016	8654 MCGOWAN, JAMES B & LUCY	18 25.25B	Μ	OA/65 for 2016	5/5/2017 TOWNSHIP 3 RANGE 3 SECTION 15, N/2 320AC
2016	1214 NINO, JUAN & ANITA FRAUSTO	17 25.25B	Μ	REFUND FOR OA/65 FOR 2016	4/20/2017 EVANTS BLOCK 9 LOT 2 (S129' N377' E138.5')
2016	4300 NOYES, LEATON B	19 FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017 HEREFORD BLK 1 LOT 8 (W75' N10') & W75' E65' N45' LOT 9
2016	5882 ONTIVEROS, JOSE & ROJELIO	18 25.25B	M	HS for 2016	5/16/2017 BLOCK K-3 SECTION 60, E SIDE BETWEEN CREEK & VICTORY LANE, 14.52 AC, A-764, TR B2
2016	6338 ORTA, NOE ET UX	17 25.25B	М	OA/65 for 2016	5/1/2017 BLUEBONNET UNIT II BLK 6 LOT 6
2016	7599 PEREZ, JUAN	17 25.25B	Μ	HS FOR 2016	4/19/2017 BLOCK M-7 SECTION 66 TR 17, W80 AC NE/4 NW/4, 80 AC, A-778
2016	7725 RODRIGUEZ, GILBERT ETUX	19 FZRFZ	М	Freeze/Refreeze - Before appraisal notices.	5/24/2017 KNOB HILL BLK 1 LOT 13 (E92')
2016	1754 ROJAS, IRENE ZUNIGA	19 FZRFZ	Μ	Freeze/Refreeze - Before appraisal notices.	5/24/2017 EVANTS BLOCK 27, LOT TR 1J, S50' OF N566.13' OF E/2
2016	2550 RUCKMAN, ALVIN	17 25.25B	М	HS EXEMPTION FOR 2016	4/4/2017 WELSH NORTH HEIGHTS BLK 2 LOT 7 (E68')
2016	5134 SANCHEZ, ANTONIO & JOSEPHINE NAJERA	17 25.25B	М	HS FOR 2016	4/4/2017 MABRY BLOCK 5 BRALY 1ST BLK 2 LOT 1 (S15') & LOT 2
2016	1913 SANCHEZ, MARGARITO & VERONICA	17 25.25B	М		4/24/2017 EVANTS BLOCK 33 HOUGHS LOT 21 - 22 (W78.71') & W78.71' OF N38.5' OF LOT 23
2016	4360 ZEPEDA, DOMINGO SR &	17 25.25B	М	Freeze problem. Previous supplement resulted in an additional \$38.53 charge that was allready paid. MP	4/11/2017 HEREFORD, BLOCK 14, LOT 11 (W/2 N15') & LOT 12 (W/2)



# ORDER APPROVING SUPPLEMENTAL APPRAISAL RECORDS

Supplemental Appraisal Records were given to the chairman of the Appraisal Review Board of Deaf Smith County, Texas, to approve the 1st quarter 2017 supplemental appraisal records.

(A report of these supplements will be given to the Deaf Smith CAD Board of Directors on 4/27/2017).

The board finds that the supplemental appraisal records, as corrected by the chief appraiser according to the orders of the board, should be approved and added to the appraisal roll for the district..

The board therefore APPROVES the supplemental appraisal records as corrected.

Date 4-30, 2017 Kaliman, Appraisal Review Books / Sign Here

The Texas Comptroller of Public Accounts
Certifies That

Greg Chavez

Has Completed the Appraisal Review Board Continuing Education Training

The Texas Comptroller of Public Accounts
Certifies That

Aaron Hutto

Has Completed the Appraisal Review Board Continuing Education Training

The Texas Comptroller of Public Accounts
Certifies That

Robert Murray

Has Completed the Appraisal Review Board Continuing Education Training

The Texas Comptroller of Public Accounts Certifies That

## David Tiemann

Has Completed the Appraisal Review Board Continuing Education Training

The Texas Comptroller of Public Accounts
Certifies That

Danny Jones

Has Completed the Appraisal Review Board Continuing Education Training

The Texas Comptroller of Public Accounts
Certifies That

Mark Powers

Has Completed the Appraisal Review Board Continuing Education Training

Appraisal Review Board Deaf Smith County, Texas

# ORDER APPROVING SUPPLEMENTAL APPRAISAL RECORDS

On January 30, 2017, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the 4th quarter 2016 supplemental appraisal records.

(A report of these supplements wre given to the Deaf Smith CAD Board of Directors on 1/28/2016).

The board finds that the supplemental appraisal records, as corrected by the chief appraiser according to the orders of the board, should be approved and added to the appraisal roll for the district.

The board therefore APPROVES the supplemental appraisal records as corrected.

Signed on/ -30 -1/7	Chairman, Appraisal Review Board	1
	Sign here	1

## We certify that, to the best of our 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.
- no (or the specified) present or prospective interest in the property that is the subject of this
  report, and I have no (or the specified) personal interest with respect to the parties involved.
- we have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- we have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- our engagement in this assignment was not contingent upon developing or reporting predetermined results.
- our 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 client, 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.
- our analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standard of Professional Appraisal Practice*.

 Morgan Ad Valorem did certain industrial properties which were approved by the chief appraiser.

Danny Jones C/A

Mark Powers

Date

#### 2018 MAP Review Exit Form

Deaf Smith Appraisal District

The reviewer has discussed with me all the determinations made for the mandatory items and the answers to review questions for the 2018 MAP review, after review of data submitted for the MAP review and the completion of the reviewer's on-site work. Items that currently have a Fail or a No are annotated below.

I understand that the answers to review questions and mandatory items as determined by the reviewer are subject to approval by Property Tax Assistance Division management.

I understand that after the issuance of the preliminary report, documentation can be provided for review, and changes can be made to review question answers prior to the final report being released. I also understand that to ensure new data can be reviewed and changes can be made before the issuance of the 2018 Final MAP report, any new data I submit or prepare for the reviewer to check must be given to the reviewer by Nov. 1, 2018.

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6	26	46	66		6	26	46	66	6	26	46	66
7	27	47	67		7	27	47	67	7	27	47	67
8	28	48	68		8	28	48	68	8	28	48	68
9	29	49	69		9	29	49	69	9	29	49	69
.0	30	50	70		10	30	50	70	10	30	50	70
1 -	31	51	71		11	31	51	71	11	31	51	71
2	32	52	72		12	32	52	72	12	32	52	72
3	33	53	73		13	33	53	73	13	33	53	73
4	34	54	74		14	34	54	74	14	34	54	
5	35	55	75		15	35	55	75	15 V	35	55	
6	36	56	76		16	36	56	76	16	36	56	
7	37	57	77		17	37	57	77	17	37	57	7
8	38	58	78		18	38	58	78	18	38	58	
9	39	59	79		19	39	59	79	19	39	59	
0	40	60	80		20	40	60	80	20	40	60	
	ture of		ppraiser	(or designe	ee)			2Date	28 2-3	-/8 28-	-18	

Reviewer Instructions: Make a copy of the signed and completed form and provide to the chief appraiser while onsite. Send the original signed copy to Emily Hightree. Keep a copy for your records.

## 2017 Property Value Study Summary for Deaf Smith CAD

CAI	D Summa	iry	CAI	CAD Ag Value			
Category	Ratio	COD	Type	CAD \$/acre	PTAD \$/acre		
Е	0.98	12.31	Irrigated	168.33	142.8		
			Dry	139.94	121.1		
			Improved Pasture	78.17	71.7		
			Native Pasture	64.89	59.4		

#### **Hereford ISD (Deaf Smith County portion)**

Assigned Local Value

Within 5% Confidence Interval

Category	Ratio
A	0.9677
D1	1.1532
Е	1.0514
F1	0.9721
J	0.8263
L1	0.9898

Strata									
Category	Ratio	Category Ratio		Category	Ratio				
A	0.9489	F1	1.0007	L1	0.9823				
A	0.9400	F2	0.9509	L2	1.0000				
A	0.9628	F3	0.9424	L3	1.0177				
A	1.0075	F4	0.9938	L4	0.9627				

#### **Walcott ISD**

Assigned Local Value

Within 5% Confidence Interval

Category	Ratio
D1	1.1386
D2	0.9821
Е	0.9835

#### **Adrian ISD (Deaf Smith County portion)**

Assigned Local Value

Outside 5% Confidence Interval - high

Category	Ratio
D1	1.1360
Е	0.9843

### Wildorado ISD (Deaf Smith County portion)

Assigned Local Value

Outside 5% Confidence Interval - high

Category	Ratio
A	0.9672
D1	1.1475
Е	1.0439
J	0.8007

#### Friona ISD (Deaf Smith County portion)

Assigned Local Value

Nothing was tested

#### **Vega ISD (Deaf Smith County portion)**

Assigned Local Value

Within 5% Confidence Interval

Category	Ratio
D1	1.1510
D2	1.0272
Е	0.9463
J	0.8006

## Glenn Hegar Texas Comptroller of Public Accounts





Property Tax Assistance

## 2017 Confidence Interval Detail

## 059/Deaf Smith 059-901/Hereford ISD

## **Category Summary**

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
А	72,664,100	0.9489	76,577,195	18	1,612	.044309450
А	74,583,300	0.9400	79,343,936	32	967	.026757160
А	86,834,000	0.9628	90,189,032	31	816	.037506548
А	89,465,501	1.0075	88,799,505	18	480	.008448935
Е	77,937,724	1.0514	74,127,567	17	927	.028540412
F1	28,113,500	1.0007	28,093,834	10	255	.038733418
F1	29,804,599	0.9509	31,343,568	9	105	.054247021
F1	30,435,500	0.9424	32,295,734	8	52	.018751085
F1	29,657,600	0.9938	29,842,624	6	15	.070589505
L1	32,222,600	0.9823	32,803,217	10	296	.000887690
L1	27,547,400	1.0000	27,547,400	8	51	.001321058
L1	31,812,800	1.0177	31,259,507	7	21	.002365199
L1	34,655,800	0.9627	35,998,546	4	9	.006009438
Random Tot als:	645,734,424		658,221,665	178	5,606	
Catg J Except ion Values:	19,149,660		23,174,784			

Catg D1 E		41,450,689		
Total Test ues (4):	Val 712,684,017	722,847,138		

## Margin of Error

Margin of Error Percent:	5.000000
Margin of Error Value:	36,142,356

## Confidence Interval Values (5)

State Lower Limit:	686,704,782	(State Test Value minus Margin of Er ror Percent)
Local Test Value:	712,684,017	(Within Confidence Interval)
State Upper Limit:	758,989,494	(State Test Value plus Margin of Err or Percent)
Value Assigned (6):	1,181,959,347	(See ISD Summary Worksheet)

#### Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values
- (6) Includes local value of unstudied property categories and sub-categories

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Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

### 2017 Confidence Interval Detail

## 059/Deaf Smith 059-902/Walcott ISD

## **Category Summary**

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
D2	3,028,400	0.9821	3,083,596	20	131	.031956066
E	8,822,429	0.9835	8,970,441	20	111	.013371729
Random Tot als:	11,850,829		12,054,037	40	242	
Catg D1 Exce ption Values:	32,446,933		28,498,087			
Total Test Val ues (4):	44,297,762		40,552,124			

## Margin of Error

Margin of Error Percent:	5.0000000
Margin of Error Value:	2,027,606

## Confidence Interval Values (5)

State Lower Limit:	38,524,518	(State Test Value minus Margin of Er ror Percent)
State Upper Limit:	42,579,730	(State Test Value plus Margin of Err or Percent)
Local Test Value:	44,297,762	(Outside Confidence Interval)

Value Assigned (6):	107,948,813	(See ISD Summary Worksheet)
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#### Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values
- (6) Includes local value of unstudied property categories and sub-categories

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Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

### 2017 Confidence Interval Detail

## 059/Deaf Smith 180-902/Vega ISD

### **Category Summary**

(1) Catego	ry	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
D2		1,064,100	1.0272	1,035,923	12	50	.017094306
E		5,929,900	0.9463	6,266,406	14	61	.021914060
Randon als:	n Tot	6,994,000		7,302,329	26	111	
Catg J E		21,670		27,067			
Catg D1 ption Va		6,497,500		5,645,234			
Total Te	st Val	13,513,170	71	12,974,630			

### Margin of Error

Margin of Error Percent:	5.000000	
Margin of Error Value:	648,731	

### Confidence Interval Values (5)

State Lower Limit:	12,325,899	(State Test Value minus Margin of Er ror Percent)	
Local Test Value:	13,513,170	(Within Confidence Interval)	

State Upper Limit:	13,623,361	(State Test Value plus Margin of Err or Percent)
Value Assigned (6):	21,205,898	(See ISD Summary Worksheet)

#### Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values
- (6) Includes local value of unstudied property categories and sub-categories

# Glenn Hegar Texas Comptroller of Public Accounts





Property Tax Assistance

### 2017 Confidence Interval Detail

## 059/Deaf Smith 180-903/Adrian ISD

### **Category Summary**

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
Е	3,951,200	0.9843	4,014,223	21	47	.022523515
Random Tot als:	3,951,200		4,014,223	21	47	
Catg D1 Exce ption Values:	16,611,105		14,622,478			
Total Test Val ues (4):	20,562,305		18,636,701			

### Margin of Error

Margin of Error Percent:	5.000000
Margin of Error Value:	931,835

## Confidence Interval Values (5)

State Lower Limit:	17,704,866	(State Test Value minus Margin of Er ror Percent)
State Upper Limit:	19,568,536	(State Test Value plus Margin of Err or Percent)
Local Test Value:	20,562,305	(Outside Confidence Interval)
Value Assigned (6):	22,385,666	(See ISD Summary Worksheet)

#### Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values
- (6) Includes local value of unstudied property categories and sub-categories

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Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

## 2017 Confidence Interval Detail

## 059/Deaf Smith 180-904/Wildorado ISD

### **Category Summary**

(1) Category	(1) Local Value	(1) Stratum Ratio	(1) State Value	(2) Sample Size	(3) Total Parcels	Stratum Variance
Е	6,028,558	1.0439	5,775,034	18	40	.013441791
Random Tot als:	6,028,558		5,775,034	18	40	
Catg J Except ion Values:	142,170		177,549			
Catg D1 Exce ption Values:	3,006,841		2,620,394			
Catg A Excep tion Values:	966,700		999,523			
Total Test Val ues (4):	10,144,269		9,572,500			

## Margin of Error

Margin of Error Percent:	5.000000	
Margin of Error Value:	478,625	

### Confidence Interval Values (5)

State Lower Limit:	9,093,875	(State Test Value minus Margin of Er
		ror Percent)

State Upper Limit:	10,051,125	(State Test Value plus Margin of Err or Percent)	
Local Test Value:	10,144,269	(Outside Confidence Interval)	
Value Assigned (6):	12,521,418	(See ISD Summary Worksheet)	

#### Sources:

- (1) See Stratified Category Worksheet Reports PTS236, PTS430
- (2) Number of parcels sampled by staff
- (3) Total Category Parcels from Stratification Report, Appraisal Roll, or Self-report
- (4) Includes any parcels in A, B, C, D2, E, F1, G1, G2, or L1 marked as exception properties
- (5) Unstudied categories and sub-categories were not included in the Confidence Interval Values
- (6) Includes local value of unstudied property categories and sub-categories

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Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

# 2017 ISD Summary Worksheet

035/Castro

059-901/Hereford ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	914,890	N/A	914,890	914,890
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	50,380	N/A	50,380	50,380
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	5,878,330	N/A	5,878,330	5,878,330
D2. Real Prop Farm & Ranch	4,621,230	N/A	4,621,230	4,621,230
E. Real Prop NonQu al Acres	2,690,710	N/A	2,690,710	2,690,710
F1. Commercial Rea	235,720	N/A	235,720	235,720
F2. Industrial Real	3,107,930	N/A	3,107,930	3,107,930
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	22,085,800	N/A	22,085,800	22,085,800
L1. Commercial Per sonal	140,400	N/A	140,400	140,400

L2. Industrial Perso nal	4,681,650	N/A	4,681,650	4,681,650
M. Other Personal	52,170	N/A	52,170	52,170
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inve	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	44,459,210		44,459,210	44,459,210
Less Total Deductio	739,843		739,843	739,843
Total Taxable Value	43,719,367		43,719,367	43,719,367 T2

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	T2	Т3	Т4
43,920,287	43,719,367	43,920,287	43,719,367

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
200,920	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

### Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
43,920,287	43,719,367	43,920,287	43,719,367

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

### 059/Deaf Smith

#### 059-901/Hereford ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	340,063,101	.9677	351,413,766	340,063,101
B. Multi-Family Resi dences	17,524,810	N/A	17,524,810	17,524,810
C1. Vacant Lots	6,543,002	N/A	6,543,002	6,543,002

C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	47,799,933	1.1532	41,450,689	47,799,933
D2. Real Prop Farm & Ranch	11,884,100	N/A	11,884,100	11,884,100
E. Real Prop NonQu al Acres	77,937,724	1.0514	74,127,567	77,937,724
F1. Commercial Rea	124,175,600	.9721	127,739,533	124,175,600
F2. Industrial Real	494,618,400	N/A	494,618,400	494,618,400
G. Oil, Gas, Mineral s	500	N/A	500	500
J. Utilities	107,012,100	.8263	129,507,564	107,012,100
L1. Commercial Per sonal	132,573,300	.9898	133,939,483	132,573,300
L2. Industrial Perso	131,068,400	N/A	131,068,400	131,068,400
M. Other Personal	1,634,100	N/A	1,634,100	1,634,100
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inve	0	N/A	0	0
S. Special Inventory	6,161,800	N/A	6,161,800	6,161,800
Subtotal	1,498,996,870		1,527,613,714	1,498,996,870
Less Total Deductio	317,037,523		320,591,054	317,037,523
Total Taxable Value	1,181,959,347		1,207,022,660	1,181,959,347 T2

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts

that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	Т2	Т3	Т4
1,210,253,426	1,181,959,347	1,210,253,426	1,181,959,347

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
28,294,079	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

### Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
1,406,417,826	1,378,123,747	1,406,417,826	1,378,123,747

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

78 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

### 185/Parmer

### 059-901/Hereford ISD

	T	T		
Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Residences	62,060	N/A	62,060	62,060
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	0	N/A	0	0
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	789,250	N/A	789,250	789,250
D2. Real Prop Farm & Ranch	57,039	N/A	57,039	57,039
E. Real Prop NonQu al Acres	510,119	N/A	510,119	510,119
F1. Commercial Rea	0	N/A	0	0
F2. Industrial Real	2,771,571	N/A	2,771,571	2,771,571
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	4,157,920	N/A	4,157,920	4,157,920
L1. Commercial Per sonal	0	N/A	0	0
L2. Industrial Perso	2,445,000	N/A	2,445,000	2,445,000
M. Other Personal	6,304	N/A	6,304	6,304

N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inve	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	10,799,263		10,799,263	10,799,263
Less Total Deductio	64,906		64,906	64,906
Total Taxable Value	10,734,357		10,734,357	10,734,357 T2

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

## Value Taxable For M&O Purposes

Т1	T2	Т3	Т4
10,751,499	10,734,357	10,751,499	10,734,357

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
17,142	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 nomestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

### Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
10,751,499	10,734,357	10,751,499	10,734,357

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

#### 059-901/Hereford ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	341,040,051	.9678	352,390,716	341,040,051
B. Multi-Family Resi dences	17,524,810	N/A	17,524,810	17,524,810
C1. Vacant Lots	6,593,382	N/A	6,593,382	6,593,382
C2. Colonia Lots	0	N/A	. 0	0
D1. Rural Real(Taxa ble)	54,467,513	1.1320	48,118,269	54,467,513
D2. Real Prop Farm & Ranch	16,562,369	N/A	16,562,369	16,562,369

E. Real Prop NonQu al Acres	81,138,553	1.0493	77,328,396	81,138,553
F1. Commercial Rea	124,411,320	.9722	127,975,253	124,411,320
F2. Industrial Real	500,497,901	N/A	500,497,901	500,497,901
G. Oil, Gas, Mineral	500	N/A	500	500
J. Utilities	133,255,820	.8556	155,751,284	133,255,820
L1. Commercial Per sonal	132,713,700	.9898	134,079,883	132,713,700
L2. Industrial Perso nal	138,195,050	N/A	138,195,050	138,195,050
M. Other Personal	1,692,574	N/A	1,692,574	1,692,574
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inve	0	N/A	0	0
S. Special Inventory	6,161,800	N/A	6,161,800	6,161,800
Subtotal	1,554,255,343		1,582,872,187	1,554,255,343
Less Total Deductio	317,842,272		321,395,803	317,842,272
Total Taxable Value	1,236,413,071	):	1,261,476,384	1,236,413,071 T2

See the ISD DEDUCTION Report for a breakdown of deduction values

### Comptroller Of Public Accounts - Property Tax Division

2017 ISD Summary Worksheet

### 059-901/Hereford ISD

Final Values Worksheet

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance

and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

Т1	T2	ТЗ	T4
1,264,925,212	1,236,413,071	1,264,925,212	1,236,413,071

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
28,512,141	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 nomestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

### Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
1,461,089,612	1,432,577,471	1,461,089,612	1,432,577,471

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

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Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

# 2017 ISD Summary Worksheet

### 059/Deaf Smith

### 059-902/Walcott ISD

	Local Tax Roll Valu	2017 WTD Mean Ra	2017 PTAD Value Es	2017 Value Assigne
Category	e	tio	timate	d
A. Single-Family Res idences	89,900	N/A	89,900	89,900
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	500	N/A	500	500
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	32,446,933	1.1386	28,498,087	32,446,933
D2. Real Prop Farm & Ranch	3,028,400	.9821	3,083,596	3,028,400
E. Real Prop NonQu al Acres	8,822,429	.9835	8,970,441	8,822,429
F1. Commercial Rea	24,600	N/A	24,600	24,600
F2. Industrial Real	60,622,400	N/A	60,622,400	60,622,400
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	3,450,900	N/A	3,450,900	3,450,900
L1. Commercial Per sonal	831,100	N/A	831,100	831,100

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L2. Industrial Perso nal	50,000	N/A	50,000	50,000
M. Other Personal	43,500	N/A	43,500	43,500
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	109,410,662		105,665,024	109,410,662
Less Total Deductio	1,461,849		1,461,849	1,461,849
Total Taxable Value	107,948,813		104,203,175	107,948,813 T2

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	Т2	Т3	Т4
108,208,213	107,948,813	108,208,213	107,948,813

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
259,400	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

### Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
108,208,213	107,948,813	108,208,213	107,948,813

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value invalid, but local value was certified because local value is greater than PTAD value.

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Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

## 2017 ISD Summary Worksheet

059/Deaf Smith

180-902/Vega ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	91,900	N/A	91,900	91,900
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	0	N/A	0	0
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	6,497,500	1.1510	5,645,234	6,497,500
D2. Real Prop Farm & Ranch	1,064,100	1.0272	1,035,923	1,064,100
E. Real Prop NonQu al Acres	5,929,900	.9463	6,266,406	5,929,900
F1. Commercial Rea	356,800	N/A	356,800	356,800
F2. Industrial Real	3,626,200	N/A	3,626,200	3,626,200
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	1,923,800	.8006	2,402,948	1,923,800
L1. Commercial Per sonal	176,800	N/A	176,800	176,800

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L2. Industrial Perso nal	3,300,300	N/A	3,300,300	3,300,300
M. Other Personal	0	N/A	0	0
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inve	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	22,967,300		22,902,511	22,967,300
Less Total Deductio	1,761,402		1,761,402	1,761,402
Total Taxable Value	21,205,898		21,141,109	21,205,898 T2

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	T2	Т3	Т4
21,485,898	21,205,898	21,485,898	21,205,898

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
280,000	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

### Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
21,485,898	21,205,898	21,485,898	21,205,898

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

### 180/Oldham

## 180-902/Vega ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	30,274,686	N/A	30,274,686	30,274,686
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	1,007,860	N/A	1,007,860	1,007,860

1/31/2018		2017 ISD Summary V		
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	15,820,330	N/A	15,820,330	15,820,330
D2. Real Prop Farm & Ranch	2,684,130	N/A	2,684,130	2,684,130
E. Real Prop NonQu al Acres	12,266,394	N/A	12,266,394	12,266,394
F1. Commercial Rea	9,784,750	N/A	9,784,750	9,784,750
F2. Industrial Real	318,410,660	N/A	318,410,660	318,410,660
G. Oil, Gas, Mineral	2,576,010	N/A	2,576,010	2,576,010
J. Utilities	12,017,500	N/A	12,017,500	12,017,500
L1. Commercial Per sonal	4,033,980	N/A	4,033,980	4,033,980
L2. Industrial Perso	10,835,250	N/A	10,835,250	10,835,250
M. Other Personal	617,150	N/A	617,150	617,150
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inve	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	420,328,700		420,328,700	420,328,700
Less Total Deductio	278,205,639		278,205,639	278,205,639
Total Taxable Value	142,123,061	V	142,123,061	142,123,061 T2

See the ISD DEDUCTION Report for a breakdown of deduction values

Sovernment code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts

that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1 T2		Т3	Т4
144,771,269	142,123,061	144,771,269	142,123,061

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
2,648,208	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

## Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
409,682,539	407,034,331	409,682,539	407,034,331

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

Γ8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

## 180-902/Vega ISD

		T	T	
Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	30,366,586	N/A	30,366,586	30,366,586
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	1,007,860	N/A	1,007,860	1,007,860
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	22,317,830	1.0397	21,465,564	22,317,830
D2. Real Prop Farm & Ranch	3,748,230	1.0076	3,720,053	3,748,230
E. Real Prop NonQu al Acres	18,196,294	.9818	18,532,800	18,196,294
F1. Commercial Rea	10,141,550	N/A	10,141,550	10,141,550
F2. Industrial Real	322,036,860	N/A	322,036,860	322,036,860
G. Oil, Gas, Mineral s	2,576,010	N/A	2,576,010	2,576,010
J. Utilities	13,941,300	.9668	14,420,448	13,941,300
L1. Commercial Per sonal	4,210,780	N/A	4,210,780	4,210,780
L2. Industrial Perso	14,135,550	N/A	14,135,550	14,135,550
M. Other Personal	617,150	N/A	617,150	617,150
N. Intangible Perso nal Prop	0	N/A	0	0 224

1	O. Residential Inve	0	N/A	0	0
	S. Special Inventory	0	N/A	0	0
	Subtotal	443,296,000	*	443,231,211	443,296,000
	Less Total Deductio	279,967,041		279,967,041	279,967,041
	Total Taxable Value	163,328,959		163,264,170	163,328,959 T2

See the ISD DEDUCTION Report for a breakdown of deduction values

### Comptroller Of Public Accounts - Property Tax Division

2017 ISD Summary Worksheet

### 180-902/Vega ISD

Final Values Worksheet

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

Т1	T2	Т3	Т4
166,257,167	163,328,959	166,257,167	163,328,959

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
2,928,208	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

### Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
431,168,437	428,240,229	431,168,437	428,240,229

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

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Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

## 2017 ISD Summary Worksheet

059/Deaf Smith

180-903/Adrian ISD

	Local Tax Roll Valu	2017 WTD Mean Ra	2017 PTAD Value Es	2017 Value Assigne
Category	e	tio	timate	d
A. Single-Family Res idences	299,100	N/A	299,100	299,100
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	3,000	N/A	3,000	3,000
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	16,611,105	1.1360	14,622,478	16,611,105
D2. Real Prop Farm & Ranch	1,132,803	N/A	1,132,803	1,132,803
E. Real Prop NonQu al Acres	3,951,200	.9843	4,014,223	3,951,200
F1. Commercial Rea	1,500	N/A	1,500	1,500
F2. Industrial Real	461,300	N/A	461,300	461,300
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	1,008,700	N/A	1,008,700	1,008,700
L1. Commercial Per sonal	0	N/A	0	0

L2. Industrial Perso nal	0	N/A	0	0
M. Other Personal	0	N/A	0	0
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inve	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	23,468,708		21,543,104	23,468,708
Less Total Deductio	1,083,042		1,083,042	1,083,042
Total Taxable Value	22,385,666		20,460,062	22,385,666 T2

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	T2	Т3	T4
22,552,866	22,385,666	22,552,866	22,385,666

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
167,200	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

### Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
22,552,866	22,385,666	22,552,866	22,385,666

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value invalid, but local value was certified because local value is greater than PTAD value.

### 180/Oldham

#### 180-903/Adrian ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	3,789,189	N/A	3,789,189	3,789,189
B. Multi-Family Resi dences	0	N/A	0	0

C1. Vacant Lots	132,480	N/A	132,480	132,480
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	12,923,470	N/A	12,923,470	12,923,470
D2. Real Prop Farm & Ranch	1,066,260	N/A	1,066,260	1,066,260
E. Real Prop NonQu al Acres	2,818,440	N/A	2,818,440	2,818,440
F1. Commercial Rea	475,590	N/A	475,590	475,590
F2. Industrial Real	265,939,370	N/A	265,939,370	265,939,370
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	2,952,340	N/A	2,952,340	2,952,340
L1. Commercial Per sonal	542,690	N/A	542,690	542,690
L2. Industrial Perso	424,340	N/A	424,340	424,340
M. Other Personal	70,110	N/A	70,110	70,110
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	291,134,279		291,134,279	291,134,279
Less Total Deductio	258,071,739		258,071,739	258,071,739
Total Taxable Value	33,062,540		33,062,540	33,062,540 T2

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts

that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

T1	Т2	Т3	Т4
33,450,859	33,062,540	33,450,859	33,062,540

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
388,319	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

### Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
289,080,739	288,692,420	289,080,739	288,692,420

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

78 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

### 180-903/Adrian ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res	4,088,289	N/A	4,088,289	4,088,289
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	135,480	N/A	135,480	135,480
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	29,534,575	1.0722	27,545,948	29,534,575
D2. Real Prop Farm & Ranch	2,199,063	N/A	2,199,063	2,199,063
E. Real Prop NonQu al Acres	6,769,640	.9908	6,832,663	6,769,640
F1. Commercial Rea	477,090	N/A	477,090	477,090
F2. Industrial Real	266,400,670	N/A	266,400,670	266,400,670
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	3,961,040	N/A	3,961,040	3,961,040
L1. Commercial Per sonal	542,690	N/A	542,690	542,690
L2. Industrial Perso	424,340	N/A	424,340	424,340
M. Other Personal	70,110	N/A	70,110	70,110
N. Intangible Perso nal Prop	0	N/A	0	0

)	O. Residential Inve	0	N/A	0	0
	S. Special Inventory	0	N/A	0	0
	Subtotal	314,602,987		312,677,383	314,602,987
	Less Total Deductio	259,154,781		259,154,781	259,154,781
	Total Taxable Value	55,448,206		53,522,602	55,448,206 T2

See the ISD DEDUCTION Report for a breakdown of deduction values

### Comptroller Of Public Accounts - Property Tax Division

2017 ISD Summary Worksheet

### 180-903/Adrian ISD

Final Values Worksheet

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

### Value Taxable For M&O Purposes

Т1	Т2	Т3	Т4
56,003,725	55,448,206	56,003,725	55,448,206

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
555,519	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

### Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
311,633,605	311,078,086	311,633,605	311,078,086

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

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Glenn Hegar Texas Comptroller of Public Accounts



Property Tax Assistance

# 2017 ISD Summary Worksheet

## 059/Deaf Smith

# 180-904/Wildorado ISD

	Local Tax Roll Valu	2017 WTD Mean Ra	2017 PTAD Value Es	2017 Value Assigne
Category	e e	tio	timate	d d
A. Single-Family Res idences	985,000	.9672	1,018,404	985,000
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	0	N/A	0	0
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	3,006,841	1.1475	2,620,394	3,006,841
D2. Real Prop Farm & Ranch	566,500	N/A	566,500	566,500
E. Real Prop NonQu al Acres	6,028,558	1.0439	5,775,034	6,028,558
F1. Commercial Rea	6,300	N/A	6,300	6,300
F2. Industrial Real	0	N/A	0	0
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	3,351,600	.8007	4,185,837	3,351,600
L1. Commercial Per sonal	120,000	N/A	120,000	120,000

L2. Industrial Perso nal	0	N/A	0	0
M. Other Personal	0	N/A	0	0
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	14,064,799		14,292,469	14,064,799
Less Total Deductio	1,543,381		1,614,410	1,543,381
Total Taxable Value	12,521,418		12,678,059	12,521,418 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

# Value Taxable For M&O Purposes

T1	Т2	Т3	T4
12,723,218	12,521,418	12,723,218	12,521,418

	Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
1	201,800	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

# Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
12,723,218	12,521,418	12,723,218	12,521,418

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value invalid, but local value was certified because local value is greater than PTAD value.

# 180/Oldham

# 180-904/Wildorado ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	4,906,434	N/A	4,906,434	4,906,434
B. Multi-Family Resi dences	0	N/A	0	0

C1. Vacant Lots	196,800	N/A	196,800	196,800
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	4,482,830	N/A	4,482,830	4,482,830
D2. Real Prop Farm & Ranch	376,220	N/A	376,220	376,220
E. Real Prop NonQu al Acres	2,505,940	N/A	2,505,940	2,505,940
F1. Commercial Rea	735,980	N/A	735,980	735,980
F2. Industrial Real	124,547,840	N/A	124,547,840	124,547,840
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	11,489,640	N/A	11,489,640	11,489,640
L1. Commercial Per sonal	1,327,300	N/A	1,327,300	1,327,300
L2. Industrial Perso nal	3,425,630	N/A	3,425,630	3,425,630
M. Other Personal	405,960	N/A	405,960	405,960
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inve	0	N/A	0	0
S. Special Inventory	4,065	N/A	4,065	4,065
Subtotal	154,404,639		154,404,639	154,404,639
Less Total Deductio	50,135,418		50,135,418	50,135,418
Total Taxable Value	104,269,221		104,269,221	104,269,221 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts

that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

# Value Taxable For M&O Purposes

Т1	Т2	Т3	Т4
104,696,078	104,269,221	104,696,078	104,269,221

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
426,857	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

<sup>2</sup> = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

# Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
152,489,838	152,062,981	152,489,838	152,062,981

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

'8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

# 188/Potter

# 180-904/Wildorado ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	448,906	N/A	448,906	448,906
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	11,095	N/A	11,095	11,095
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	1,337,175	N/A	1,337,175	1,337,175
D2. Real Prop Farm & Ranch	64,166	N/A	64,166	64,166
E. Real Prop NonQu al Acres	885,658	N/A	885,658	885,658
F1. Commercial Rea	69,816	N/A	69,816	69,816
F2. Industrial Real	0	N/A	0	0
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	384,410	N/A	384,410	384,410
L1. Commercial Per sonal	0	N/A	0	0
L2. Industrial Perso nal	0	N/A	0	0
M. Other Personal	0	N/A	0	0

N. Intangible Pers nal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventor	у 0	N/A	0	0
Subtotal	3,201,226		3,201,226	3,201,226
Less Total Deducti ns	o 343,283		343,283	343,283
Total Taxable Valu	e 2,857,943		2,857,943	2,857,943 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

# Value Taxable For M&O Purposes

T1	Т2	Т3	Т4
2,917,943	2,857,943	2,917,943	2,857,943

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
60,000	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 omestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

# Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
2,917,943	2,857,943	2,917,943	2,857,943

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

#### 180-904/Wildorado ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	6,340,340	.9948	6,373,744	6,340,340
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	207,895	N/A	207,895	207,895
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	8,826,846	1.0458	8,440,399	8,826,846
D2. Real Prop Farm & Ranch	1,006,886	N/A	1,006,886	1,006,886

	T			
E. Real Prop NonQu al Acres	9,420,156	1.0277	9,166,632	9,420,156
F1. Commercial Rea	812,096	N/A	812,096	812,096
F2. Industrial Real	124,547,840	N/A	124,547,840	124,547,840
G. Oil, Gas, Mineral	0	N/A	0	0
J. Utilities	15,225,650	.9481	16,059,887	15,225,650
L1. Commercial Per sonal	1,447,300	N/A	1,447,300	1,447,300
L2. Industrial Perso nal	3,425,630	N/A	3,425,630	3,425,630
M. Other Personal	405,960	N/A	405,960	405,960
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inve	0	N/A	0	0
S. Special Inventory	4,065	N/A	4,065	4,065
Subtotal	171,670,664		171,898,334	171,670,664
Less Total Deductio	52,022,082		52,093,111	52,022,082
Total Taxable Value	119,648,582		119,805,223	119,648,582 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

# Comptroller Of Public Accounts - Property Tax Division

2017 ISD Summary Worksheet

#### 180-904/Wildorado ISD

inal Values Worksheet

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance

and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

# Value Taxable For M&O Purposes

Т1	T2	Т3	Т4
120,337,239	119,648,582	120,337,239	119,648,582

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
688,657	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

# Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
168,130,999	167,442,342	168,130,999	167,442,342

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

F8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

# Glenn Hegar Texas Comptroller of Public Accounts





Property Tax Assistance

# 2017 ISD Summary Worksheet

# 059/Deaf Smith

# 185-903/Friona ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	11,300	N/A	11,300	11,300
B. Multi-Family Resi dences	0	N/A	0	0
C1. Vacant Lots	0	N/A	0	0
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	1,346,227	N/A	1,346,227	1,346,227
D2. Real Prop Farm & Ranch	74,200	N/A	74,200	74,200
E. Real Prop NonQu al Acres	554,344	N/A	554,344	554,344
F1. Commercial Rea	0	N/A	0	0
F2. Industrial Real	0	N/A	0	0
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	47,600	N/A	47,600	47,600
L1. Commercial Per sonal	27,400	N/A	27,400	27,400

L2. Industrial Perso nal	0	N/A	0	0
M. Other Personal	0	N/A	0	0
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	2,061,071		2,061,071	2,061,071
Less Total Deductio	89,641		89,641	89,641
Total Taxable Value	1,971,430		1,971,430	1,971,430 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

# Value Taxable For M&O Purposes

Т1	T2	Т3	Т4
1,991,430	1,971,430	1,991,430	1,971,430

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
20,000	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

# Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
1,991,430	1,971,430	1,991,430	1,971,430

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

#### 185/Parmer

#### 185-903/Friona ISD

	Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
	A. Single-Family Residences	82,800,620	N/A	82,800,620	82,800,620
1	B. Multi-Family Resi dences	1,603,956	N/A	1,603,956	1,603,956
	C1. Vacant Lots	573,956	N/A	573,956	573,956

1/31/2018		2017 ISD Sulfilliary Wo	rksneet	
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	24,970,687	N/A	24,970,687	24,970,687
D2. Real Prop Farm & Ranch	4,320,503	N/A	4,320,503	4,320,503
E. Real Prop NonQu al Acres	30,566,331	N/A	30,566,331	30,566,331
F1. Commercial Rea	9,933,309	N/A	9,933,309	9,933,309
F2. Industrial Real	328,782,483	N/A	328,782,483	328,782,483
G. Oil, Gas, Mineral	0	N/A	0	0
J. Utilities	36,294,961	N/A	36,294,961	36,294,961
L1. Commercial Per sonal	14,602,977	N/A	14,602,977	14,602,977
L2. Industrial Perso nal	127,758,779	N/A	127,758,779	127,758,779
M. Other Personal	397,303	N/A	397,303	397,303
N. Intangible Perso nal Prop	0	N/A	0	0
O. Residential Inve	0	N/A	0	0
S. Special Inventory	1,015,227	N/A	1,015,227	1,015,227
Subtotal	663,621,092		663,621,092	663,621,092
Less Total Deductio	293,222,526		293,222,526	293,222,526
Total Taxable Value	370,398,566		370,398,566	370,398,566 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts

that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

# Value Taxable For M&O Purposes

Т1	T2	Т3	Т4
378,516,583	370,398,566	378,516,583	370,398,566

Loss To	50% of the loss
the Additional	to the Local Optional
\$10,000 Homestead	Percentage Homestead
Exemption	Exemption
8,118,017	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

# Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
630,005,673	621,887,656	630,005,673	621,887,656

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

250

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

The PVS found your local value to be valid, and local value was certified

# 185-903/Friona ISD

Category	Local Tax Roll Valu e	2017 WTD Mean Ra tio	2017 PTAD Value Es timate	2017 Value Assigne d
A. Single-Family Res idences	82,811,920	N/A	82,811,920	82,811,920
B. Multi-Family Resi dences	1,603,956	N/A	1,603,956	1,603,956
C1. Vacant Lots	573,956	N/A	573,956	573,956
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real(Taxa ble)	26,316,914	N/A	26,316,914	26,316,914
D2. Real Prop Farm & Ranch	4,394,703	N/A	4,394,703	4,394,703
E. Real Prop NonQu al Acres	31,120,675	N/A	31,120,675	31,120,675
F1. Commercial Rea	9,933,309	N/A	9,933,309	9,933,309
F2. Industrial Real	328,782,483	N/A	328,782,483	328,782,483
G. Oil, Gas, Mineral s	0	N/A	0	0
J. Utilities	36,342,561	N/A	36,342,561	36,342,561
L1. Commercial Per sonal	14,630,377	N/A	14,630,377	14,630,377
L2. Industrial Perso	127,758,779	N/A	127,758,779	127,758,779
M. Other Personal	397,303	N/A	397,303	397,303
N. Intangible Perso nal Prop	0	N/A	0	0

O. Residential Inve	0	N/A	0	0
S. Special Inventory	1,015,227	N/A	1,015,227	1,015,227
Subtotal	665,682,163	120	665,682,163	665,682,163
Less Total Deductio	293,312,167		293,312,167	293,312,167
Total Taxable Value	372,369,996		372,369,996	372,369,996 T2

The taxable values shown here will not match the values reported by your appraisal district

See the ISD DEDUCTION Report for a breakdown of deduction values

# Comptroller Of Public Accounts - Property Tax Division

2017 ISD Summary Worksheet

#### 185-903/Friona ISD

Final Values Worksheet

Government code subsections 403.302 (J) AND (K) require the Comptroller to certify alternative measures of school district wealth. These measures are reported for taxable values for maintenance and operation (M&O) tax purposes and for interest and sinking fund (I&S) tax purposes. For districts that have not entered into value limitation agreements, T1 through T4 will be the same as T7 through T10.

# Value Taxable For M&O Purposes

Т1	Т2	Т3	Т4
380,508,013	372,369,996	380,508,013	372,369,996

Loss To the Additional \$10,000 Homestead Exemption	50% of the loss to the Local Optional Percentage Homestead Exemption
8,138,017	0

T1 = School district taxable value for M&O purposes before the loss to the additional \$10,000 homestead exemption

T2 = School district taxable value for M&O purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T3 = T1 minus 50% of the loss to the local optional percentage homestead exemption

T4 = T2 minus 50% of the loss to the local optional percentage homestead exemption

# Value Taxable For I&S Purposes

Т7	Т8	Т9	T10
631,997,103	623,859,086	631,997,103	623,859,086

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

T9 = T7 minus 50% of the loss to the local optional percentage homestead exemption

T10 = T8 minus 50% of the loss to the local optional percentage homestead exemption

# **Comptroller's Property Value Study Report**

The Comptroller's Property Value Study will be done sometime during

October through December 2017. The corresponding report for this study
will be released in September 2018.

# DEAF SMITH COUNTY APPRAISAL DISTRICT

# ANNUAL REPORT

YEAR 2018
I.A.A.O. Standard on Public Relations
6.5.1

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# TIME LINE/WORK PLAN FOR 2018

#### October 2017

- Ratio Studies a) Market value of ag-land, b) major residential nbhds, c) commercial properties. (Appraisers will analyze ratio studies and determine the areas, categories or nbhds that will need to be appraised.)

  Preliminary results show that the Rural needs to be reappraised / inspected, and the commercial and In Town residential areas will be a schedule adjustment.
- Start Rural Reappraisal Maps (See Appraiser's Meeting)
- Comptroller's MAP submission.
- Comptroller's Property Value Study.
- Quarterly CAD Board of Director's meeting.

#### November 2017

- > Depreciation schedule for personal property. Review other schedules.
- Review Retirement I.P.S.
- Work Rural Maps

#### December 2017

- Send Business Personal Property Renditions.
- For a comparison of the second of the second
- Rework Commercial Schedule, update classification on commercial properties.
- Annual Report to the Public.

#### January 2018

- Send homestead forms (include homestead removal letter).
- Publicize the legal requirements for filing rendition statements and the availability of the forms, including exemptions and ag-value
- > Send Homestead forms (include homestead removal letter).
- Send Ag value forms.
- January Statements.
- PTD Feb 1 Sales Submission
- Give public notice of 2018 capitalization rate used to appraise property with low and moderate income housing exemption (Sec. 11.1825).
- CAD Board of Director's meeting.
  - $\Lambda$  Annual review of Investment Policy.
  - $\Lambda$  Approval of the Ag Advisory Board members by the CAD Board of Directors.
  - Λ Annual review of Chief Appraiser by Board
- Send Comptroller Chief Appraiser's eligibility.
- Mail out Ag Survey for the 2015 crop year.

#### February 2018

- Disburse special inventory taxes from escrow accounts to taxing units.
- Based on Ratio Studies, review and adjust Nbhds 1, 2, 4 and 6.
- Chg 18/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).
- Physical inspection of Mobile Homes.
- Physical inspection of Business Personal Property.
- Ag Advisory Meeting with Chief Appraiser.
- Continue rural reappraisal.

#### March 2018

- Vehicle schedule.
- Continue reappraisal work.
- > The chief Appraiser notifies the taxing units of the form in which the appraisal roll will be provided to them

(Sec. 26.01).

#### April 2018

- Finish Business Personal Property.
- Market value land schedule and Ag value schedule on agricultural land.
- CAD Board of Director's meeting.
- Finish reappraisal work.

#### May 2018

- Send Oldham CAD values on current year appraisal cards.
- May Tax Notices.
- Send out Appraisal Notices
- Chief appraiser must publish notice about taxpayer protest procedures in a local newspaper.
- Chief appraiser to prepare appraisal records and submit to ARB (Sec. 25.01, 24.22).

#### June 2018

- Hold Informal hearings.
- ARB Hearings.
- Chief appraiser submits preliminary 2019 budget to CAD board and taxing units.

#### July 2018

- Chief Appraiser to certify appraisal roll to each taxing unit by July 25th. (Put on website.)
- Effective Tax Rates. (Put on website.)
- ARB (Appraisal Review Board) approves appraisal records by July 20<sup>th</sup>.
- CAD Board of Director's meeting.
  - Λ 2019 CAD budget public hearing and adoption
  - $\Lambda$  Board adopts Reappraisal Plan (on even years) [10 days before the meeting, send taxing entities copy of notice of hearing]
  - $\Lambda$  Audit presentation.

#### August 2018

- Create New Year layer in computer.
- Send PTD Sales Submission.
- Send EARS (Final Submission).
- Import / Export values for overlapping property.

#### September 2018

- > CAD reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005).
- Print and mail Tax Statements, print Levy Rolls
- Send Taxing Entity votes for CAD Board of Directors in 2019

# 2018 CERTIFIED TOTALS

As of Certification

CAD - DEAF SMITH CAD Property Count: 11 977

Property Count: 11,977		ARB Approved Totals	×	8/1/2018	9:22:11AM
Land		Value			
Homesite:		28,721,934			
Non Homesite:		94,675,656			
Ag Market:		790,967,903			
Timber Market:		0	Total Land	(+)	914,365,493
Improvement		Value			
Homesite:		303,483,567			
Non Homesite:		835,705,005	Total Improvements	(+)	1,139,188,572
Non Real	Count	Value			
Personal Property:	1,210	522,359,300			
Mineral Property:	1	500			
Autos:	0	0	Total Non Real	(+)	522,359,800
			Market Value	=	2,575,913,865
Ag	Non Exempt	Exempt			
Total Productivity Market:	790,797,803	170,100			
Ag Use:	117,454,971	28,400	Productivity Loss	(-)	673,342,832
Timber Use:	0	0	Appraised Value	=	1,902,571,033
Productivity Loss:	673,342,832	141,700			
			Homestead Cap	(-)	2,765,211
			Assessed Value	=	1,899,805,822
			Total Exemptions Amount (Breakdown on Next Page)	(-)	135,527,448
			Net Taxable	=	1,764,278,374

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100) 0.00 = 1,764,278,374 \* (0.000000 / 100)

Tax Increment Finance Value: Tax Increment Finance Levy:

0 0.00

# 2018 CERTIFIED TOTALS

As of Certification

Property Count: 11,977

CAD - DEAF SMITH CAD ARB Approved Totals

8/1/2018

9:22:11AM

#### **Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	0	0	0
DV1	20	0	190,100	190,100
DV1S	1	0	5,000	5,000
DV2	11	0	118,500	118,500
DV3	13	0	118,000	118,000
DV3S	1	0	10,000	10,000
DV4	15	0	146,000	146,000
DV4S	3	0	24,000	24,000
DVHS	16	0	1,578,748	1,578,748
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	215	0	125,763,300	125,763,300
EX366	12	0	3,200	3,200
FR	7	0	0	0
HS	3,231	0	0	0
LIH	2	0	1,264,500	1,264,500
PC	1	0	0	0
	Totals	0	135,527,448	135,527,448

# 2018 CERTIFIED TOTALS

As of Certification

Property Count: 11,977

CAD - DEAF SMITH CAD Grand Totals

8/1/2018

9-22-11AM

Property Count. 11,977		Grand Totals		8/1/2018	9:22:11AM
Land		Value			
Homesite:		28,721,934			
Non Homesite:		94,675,656			
Ag Market:		790,967,903			
Timber Market:		0	Total Land	(+)	914,365,493
Improvement		Value			
Homesite:		303,483,567			
Non Homesite:		835,705,005	Total Improvements	(+)	1,139,188,572
Non Real	Count	Value			
Personal Property:	1,210	522,359,300			
Mineral Property:	1	500			
Autos:	0	0	Total Non Real	(+)	522,359,800
			Market Value	=	2,575,913,865
Ag	Non Exempt	Exempt			
Total Productivity Market:	790,797,803	170,100			
Ag Use:	117,454,971	28,400	Productivity Loss	(-)	673,342,832
Timber Use:	0	0	Appraised Value	=	1,902,571,033
Productivity Loss:	673,342,832	141,700			
			Homestead Cap	(-)	2,765,211
			Assessed Value	=	1,899,805,822
			Total Exemptions Amount (Breakdown on Next Page)	(-)	135,527,448
			Net Taxable	=	1,764,278,374

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100) 0.00 = 1,764,278,374 \* (0.000000 / 100)

Tax Increment Finance Value: Tax Increment Finance Levy:

0.00

3 of 10

# 2018 CERTIFIED TOTALS

As of Certification

Property Count: 11,977

CAD - DEAF SMITH CAD Grand Totals

8/1/2018

9:22:11AM

#### **Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	1	0	0	0
DV1	20	0	190,100	190,100
DV1S	1	0	5,000	5,000
DV2	11	0	118,500	118,500
DV3	13	0	118,000	118,000
DV3S	1	0	10,000	10,000
DV4	15	0	146,000	146,000
DV4S	3	0	24,000	24,000
DVHS	16	0	1,578,748	1,578,748
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	215	0	125,763,300	125,763,300
EX366	12	0	3,200	3,200
FR	7	0	0	0
HS	3,231	0	0	0
LIH	2	0	1,264,500	1,264,500
PC	1	0	0	0
	Totals	0	135,527,448	135,527,448

# 2018 CERTIFIED TOTALS

As of Certification

Property Count: 11,977

CAD - DEAF SMITH CAD ARB Approved Totals

8/1/2018

9:22:11AM

# State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
Α	SINGLE FAMILY RESIDENCE	4,998		\$1,398,900	\$351,223,101
В	MULTIFAMILY RESIDENCE	168		\$2,059,400	\$17,816,804
C1	VACANT LOTS AND LAND TRACTS	633		\$0	\$7,211,801
D1	QUALIFIED OPEN-SPACE LAND	3,476	931,680.7970	\$0	\$790,768,303
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	811		\$334,000	\$18,157,902
E	RURAL LAND, NON QUALIFIED OPEN SPA	1,212	7,300.0579	\$1,446,800	\$105,794,955
F1	COMMERCIAL REAL PROPERTY	745		\$956,000	\$123,826,599
F2	INDUSTRIAL AND MANUFACTURING REAL	192		\$3,381,800	\$501,311,600
G3	OTHER SUB-SURFACE INTERESTS IN LAN	1		\$0	\$500
J2	GAS DISTRIBUTION SYSTEM	14		\$0	\$4,842,400
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	40		\$0	\$64,626,600
J4	TELEPHONE COMPANY (INCLUDING CO-C	32		\$1,800	\$5,408,300
J5	RAILROAD	9		\$0	\$45,971,600
J6	PIPELAND COMPANY	15		\$0	\$5,385,200
J7	CABLE TELEVISION COMPANY	3		\$0	\$400,400
J8	OTHER TYPE OF UTILITY	7		\$0	\$1,090,400
L1	COMMERCIAL PERSONAL PROPERTY	1,043		\$0	\$138,678,400
L2	INDUSTRIAL AND MANUFACTURING PERS	59		\$5,991,933	\$252,160,000
M1	TANGIBLE OTHER PERSONAL, MOBILE HO	169		\$36,300	\$1,810,000
S	SPECIAL INVENTORY TAX	16		\$0	\$6,091,900
X	TOTALLY EXEMPT PROPERTY	258		\$189,100	\$133,337,100
		Totals	938,980.8549	\$15,796,033	\$2,575,913,865

# 2018 CERTIFIED TOTALS

As of Certification

Property Count: 11,977

CAD - DEAF SMITH CAD Grand Totals

8/1/2018

9:22:11AM

## State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
Α	SINGLE FAMILY RESIDENCE	4,998		\$1,398,900	\$351,223,101
В	MULTIFAMILY RESIDENCE	168		\$2,059,400	\$17,816,804
C1	VACANT LOTS AND LAND TRACTS	633		\$0	\$7,211,801
D1	QUALIFIED OPEN-SPACE LAND	3,476	931,680.7970	\$0	\$790,768,303
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	811		\$334,000	\$18,157,902
E	RURAL LAND, NON QUALIFIED OPEN SPA	1,212	7,300.0579	\$1,446,800	\$105,794,955
F1	COMMERCIAL REAL PROPERTY	745		\$956,000	\$123,826,599
F2	INDUSTRIAL AND MANUFACTURING REAL	192		\$3,381,800	\$501,311,600
G3	OTHER SUB-SURFACE INTERESTS IN LAN	1		\$0	\$500
J2	GAS DISTRIBUTION SYSTEM	14		\$0	\$4,842,400
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	40		\$0	\$64,626,600
J4	TELEPHONE COMPANY (INCLUDING CO-C	32		\$1,800	\$5,408,300
J5	RAILROAD	9		\$0	\$45,971,600
J6	PIPELAND COMPANY	15		\$0	\$5,385,200
J7	CABLE TELEVISION COMPANY	3		\$0	\$400,400
J8	OTHER TYPE OF UTILITY	7		\$0	\$1,090,400
L1	COMMERCIAL PERSONAL PROPERTY	1,043		\$0	\$138,678,400
L2	INDUSTRIAL AND MANUFACTURING PERS	59		\$5,991,933	\$252,160,000
M1	TANGIBLE OTHER PERSONAL, MOBILE HO	169		\$36,300	\$1,810,000
S	SPECIAL INVENTORY TAX	16		\$0	\$6,091,900
X	TOTALLY EXEMPT PROPERTY	258		\$189,100	\$133,337,100
		Totals	938,980.8549	\$15,796,033	\$2,575,913,865

# **2018 CERTIFIED TOTALS**

As of Certification

Property Count: 11,977

CAD - DEAF SMITH CAD ARB Approved Totals

8/1/2018

9:22:11AM

#### **CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
Α	SINGLE FAMILY RESIDENCE	10		\$0	\$264,500
A1	SINGLE FAMILY RESIDENCE	4,681		\$1,325,700	\$344,915,401
A2	SINGLE FAMILY MOBILE ATTACHED TO RI	385		\$73,200	\$6,043,200
B1	APARTMENTS / MULTIFAMILY	168		\$2,059,400	\$17,816,804
C1	VACANT LOT	633		\$0	\$7,211,801
D	D	1		\$0	\$11,400
D1	AG LAND PASTURE	3,481	932,327.0620	\$0	\$791,104,727
D2	IMPROVEMENTS ON QUALIFIED LAND	811	,	\$334,000	\$18,157,902
D3	AG LAND FARM	7		\$0	\$162,181
E	E	1		\$0	\$16,200
E1	FARM OR RANCH IMPROVEMENT	1,166		\$1,446,800	\$100,918,750
E2	E2	2		\$0	\$21,800
E3	E3	1		\$0	\$1,100
E4	Rural Land - Non Qualified Land	73		\$0	\$4,327,100
F1	COMMERCIAL REAL PROPERTY	745		\$956,000	\$123,826,599
F2	INDUSTRIAL REAL PROPERTY	192		\$3,381,800	\$501,311,600
G1	MINERALS	1		\$0	\$500
J2	GAS COMPANY	14		\$0	\$4,842,400
J3	ELECTRIC COMPANY	40		\$0	\$64,626,600
J4	TELEPHONE COMPANY	32		\$1,800	\$5,408,300
J5	RAILROAD	9		\$0	\$45,971,600
J6	PIPELINE COMPANY	15		\$0	\$5,385,200
J7	CABLE TELEVISION COMPANY	3		\$0	\$400,400
J8	OTHER UTILITY	7		\$0	\$1,090,400
L1	PERSONAL PROPERTY COMMERCIAL	1,043		\$0	\$138,678,400
L2	INDUSTRIAL PERSONAL PROPERTY	59		\$5,991,933	\$252,160,000
M3	MOBILE HOMES PERSONAL	169		\$36,300	\$1,810,000
S	SPECIAL INVENTORY TAX	16		\$0	\$6,091,900
`X	EXEMPT PROPERTY	258		\$189,100	\$133,337,100
		Totals	932,327.0620	\$15,796,033	\$2,575,913,865

# 2018 CERTIFIED TOTALS

As of Certification

Property Count: 11,977

CAD - DEAF SMITH CAD Grand Totals

8/1/2018

9:22:11AM

# **CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	10		\$0	\$264,500
A1	SINGLE FAMILY RESIDENCE	4,681		\$1,325,700	\$344,915,401
A2	SINGLE FAMILY MOBILE ATTACHED TO RI	385		\$73.200	\$6,043,200
B1	APARTMENTS / MULTIFAMILY	168		\$2,059,400	\$17,816,804
C1	VACANT LOT	633		\$0	\$7,211,801
D	D	1		\$0	\$11,400
D1	AG LAND PASTURE	3,481	932,327.0620	\$0	\$791,104,727
D2	IMPROVEMENTS ON QUALIFIED LAND	811		\$334,000	\$18,157,902
D3	AG LAND FARM	7		\$0	\$162,181
E	E	1		\$0	\$16,200
E1	FARM OR RANCH IMPROVEMENT	1.166		\$1,446,800	\$100,918,750
E2	E2	2		\$0	\$21,800
E3	E3	1		\$0	\$1,100
E4	Rural Land - Non Qualified Land	73		\$0	\$4,327,100
F1	COMMERCIAL REAL PROPERTY	745		\$956,000	\$123,826,599
F2	INDUSTRIAL REAL PROPERTY	192		\$3,381,800	\$501,311,600
G1	MINERALS	1		\$0	\$500
J2	GAS COMPANY	14		\$0	\$4.842.400
J3	ELECTRIC COMPANY	40		\$0	\$64,626,600
J4	TELEPHONE COMPANY	32		\$1,800	\$5,408,300
J5	RAILROAD	9		\$0	\$45,971,600
J6	PIPELINE COMPANY	15		\$0	\$5,385,200
J7	CABLE TELEVISION COMPANY	3		\$0	\$400,400
J8	OTHER UTILITY	7		\$0	\$1,090,400
L1	PERSONAL PROPERTY COMMERCIAL	1,043		\$0	\$138,678,400
L2	INDUSTRIAL PERSONAL PROPERTY	59		\$5,991,933	\$252,160,000
M3	MOBILE HOMES PERSONAL	169		\$36,300	\$1,810,000
S	SPECIAL INVENTORY TAX	16		\$0	\$6,091,900
X	EXEMPT PROPERTY	258		\$189,100	\$133,337,100
		Totals	932,327.0620	\$15,796,033	\$2,575,913,865

## 2018 CERTIFIED TOTALS

As of Certification

Property Count: 11,977

CAD - DEAF SMITH CAD
Effective Rate Assumption

8/1/2018

9:22:11AM

#### **New Value**

TOTAL NEW VALUE MARKET: TOTAL NEW VALUE TAXABLE:

\$15,796,033 \$14,008,533

#### **New Exemptions**

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functions	1	2017 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2017 Market Value	\$0
EX-XV	Other Exemptions (including public property, re	7	2017 Market Value	\$162,000
EX366	HB366 Exempt	7	2017 Market Value	\$2,600
	\$164,600			

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV3	Disabled Veterans 50% - 69%	1	\$12,000
DVHS	Disabled Veteran Homestead	1	\$150,600
HS	Homestead	58	\$0
	PARTIAL EXEMPTIONS VALUE LOSS	61	\$167,600
	NEW	V EXEMPTIONS VALUE LOSS	\$332,200

#### **Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount

#### **INCREASED EXEMPTIONS VALUE LOSS**

TOTAL EXEMPTIONS VALUE LOSS

\$332,200

#### New Ag / Timber Exemptions

#### **New Annexations**

#### **New Deannexations**

#### Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable			
3,185	\$91,751	\$838	\$90,913			
Category A Only						
	\$					
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable			
2.759	\$85.161	\$819	\$84.342			

# **2018 CERTIFIED TOTALS**

As of Certification

CAD - DEAF SMITH CAD Lower Value Used

Count of Protested Properties

Total Market Value

Total Value Used

# 2018 CERTIFIED TOTALS

As of Certification

Property Count: 6,351

CHF - CITY OF HEREFORD Grand Totals

7/18/2018

4:47:16PM

#### **Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	64	0	0	0
DV1	17	0	154,100	154,100
DV1S	1	0	5,000	5,000
DV2	6	0	67,500	67,500
DV3	12	0	106,000	106,000
DV3S	1	0	10,000	10,000
DV4	12	0	110,000	110,000
DV4S	3	0	24,000	24,000
DVHS	13	0	1,262,528	1,262,528
EX-XG	9	0	1,463,500	1,463,500
EX-XI	4	0	1,584,100	1,584,100
EX-XL	1	0	1,100	1,100
EX-XN	8	0	1,570,900	1,570,900
EX-XU	1	0	177,400	177,400
EX-XV	161	0	112,694,500	112,694,500
EX366	13	0	3,600	3,600
HS	2,478	0	0	0
LIH	2	0	1,264,500	1,264,500
OV65	925	13,625,669	0	13,625,669
	Totals	13,625,669	120,498,728	134,124,397

Property Count: 11,979

# 2018 CERTIFIED TOTALS

As of Certification

GDS - DEAF SMITH COUNTY Grand Totals

7/18/2018

4:47:16PM

## **Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	6	325,505,200	0	325,505,200
DP	81	0	0	0
DV1	20	0	190,100	190,100
DV1S	1	0	5,000	5,000
DV2	11	0	118,500	118,500
DV3	13	0	118,000	118,000
DV3S	1	0	10,000	10,000
DV4	15	0	146,000	146,000
DV4S	3	0	24,000	24,000
DVHS	16	0	1,578,748	1,578,748
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	215	0	125,763,300	125,763,300
EX366	12	0	3,200	3,200
HS	3,231	0	0	0
LIH	2	0	1,264,500	1,264,500
OV65	1,237	18,178,902	0	18,178,902
PC	1	7,000,000	0	7,000,000
	Totals	350,684,102	135,527,448	486,211,550

GDS/5

### 2018 CERTIFIED TOTALS

As of Certification

Property Count: 11,978

HOS - HOSPITAL DISTRICT Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local Local	State	Total
AB	3	177,167,725	0	177,167,725
DP	81	0	0	0
DV1	20	0	190,100	190,100
DV1S	1	0	5,000	5,000
DV2	11	0	118,500	118,500
DV3	13	0	118,000	118,000
DV3S	1	0	10,000	10,000
DV4	15	0	146,000	146,000
DV4S	3	0 .	24,000	24,000
DVHS	16	0	1,578,748	1,578,748
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	215	0	125,763,300	125,763,300
EX366	12	0	3,200	3,200
FR	10	46,775,959	0	46,775,959
HS	3,231	0	0	0
LIH	2	0	1,264,500	1,264,500
OV65	1,237	18,178,902	0	18,178,902
PC	1	7,000,000	0	7,000,000
*.	Totals	249,122,586	135,527,448	384,650,034

### 2018 CERTIFIED TOTALS

As of Certification

Property Count: 1

HOS.M - Hospital District M&O rate ONLY Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local	State State	Total
AB	1	64,491,750	0	64,491,750
	Totals	64,491,750	0	64,491,750

### 2018 CERTIFIED TOTALS

As of Certification

Property Count: 9,979

JAC - AMARILLO COLLEGE Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local	State	Total
DP	81	0	0	0
DV1	19	0	178,100	178,100
DV1S	1	0	5,000	5,000
DV2	10	0	106,500	106,500
DV3	13	0	118,000	118,000
DV3S	1	0	10,000	10,000
DV4	14	0	134,000	134,000
DV4S	3	0	24,000	24,000
DVHS	15	0	1,453,348	1,453,348
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	207	0	123,860,500	123,860,500
EX366	12	0	3,200	3,200
FR	10	46,775,959	0	46,775,959
HS	3,129	0	0	0
LIH	2	0	1,264,500	1,264,500
OV65	1,189	17,467,102	0	17,467,102
PC	1	7,000,000	0	7,000,000
	Totals	71,243,061	133,463,248	204,706,309

### 2018 CERTIFIED TOTALS

As of Certification

Property Count: 493

SAD - ADRIAN ISD Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local	State	Total
HS	17	0	419,000	419,000
OV65	10	0	83,800	83,800
	Totals	0	502,800	502,800

# 2018 CERTIFIED TOTALS

As of Certification

Property Count: 52

SFR - FRIONA ISD Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local	State	Total
HS	2	0	50,000	50,000
OV65	1	0	10,000	10,000
	Totals	0	60,000	60,000

### 2018 CERTIFIED TOTALS

As of Certification

Property Count: 9,979

SHF - HEREFORD I. S. D. Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local	State	Total
DP	81	0	622,900	622,900
DV1	19	0	156,700	156,700
DV1S	1	0 .	5,000	5,000
DV2	10	0	99,000	99,000
DV3	13	0	113,100	113,100
DV3S	1	0	100	100
DV4	14	0	124,500	124,500
DV4S	3	0	18,200	18,200
DVHS	15	0	1,046,857	1,046,857
ECO	1	189,495,490	0	189,495,490
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	207	0	123,860,500	123,860,500
EX366	12	0	3,200	3,200
HS	3,129	0	75,394,061	75,394,061
LIH	2	0	1,264,500	1,264,500
OV65	1,189	0	10,410,989	10,410,989
OV65S	2	0	18,800	18,800
PC	1	7,000,000	0	7,000,000
	Totals	196,495,490	219,444,507	415,939,997

# 2018 CERTIFIED TOTALS

As of Certification

Property Count: 215

SVE - VEGA ISD Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local	State	Total
DV2	1	0	12,000	12,000
EX-XV	1	0	155,500	155,500
EX366	2	0	200	200
HS	29	0	725,000	725,000
OV65	14	42,000	140,000	182,000
	Totals	42,000	1,032,700	1,074,700

### 2018 CERTIFIED TOTALS

As of Certification

Property Count: 1,104

SWC - WALCOTT I. S. D. Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local	State	Total
DV4	1	0	12,000	12,000
ECO	1	70,989,000	0	70,989,000
EX-XV	4	0	855,100	855,100
HS	30	0	737,800	737,800
OV65	12	0	120,000	120,000
	Totals	70,989,000	1,724,900	72,713,900



### 2018 CERTIFIED TOTALS

As of Certification

Property Count: 138

SWI - WILDORADO ISD Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DVHS	1	0	125,400	125,400
EX-XV	3	0	892,200	892,200
EX366	1	0	200	200
HS	24	0	581,800	581,800
OV65	11	0	100,000	100,000
	Totals	0	1,711,600	1,711,600

### 2018 CERTIFIED TOTALS

As of Certification

Property Count: 10,714

WHP - H P WATER DISTRICT Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local	State	Total
AB	4	20,020,700	0	20,020,700
DP	81	0	0	0
DV1	19	0	178,100	178,100
DV1S	1	0	5,000	5,000
DV2	11	0	118,500	118,500
DV3	13	0	118,000	118,000
DV3S	1	0	10,000	10,000
DV4	15	0	146,000	146,000
DV4S	3	0	24,000	24,000
DVHS	16	0	1,578,748	1,578,748
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	210	0	124,871,200	124,871,200
EX366	12	0	3,200	3,200
FR	10	46,775,959	0	46,775,959
HS	3,191	0	0	0
LIH	2	0	1,264,500	1,264,500
OV65	1,219	17,908,902	0	17,908,902
PC	1	7,000,000	0	7,000,000
	Totals	91,705,561	134,623,348	226,328,909

### 2018 CERTIFIED TOTALS

As of Certification

Property Count: 247

WLE - LLANO ESTACADO WATER DISTRICT Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DVHS	1	0	125,400	125,400
EX-XV	2	0	855,200	855,200
EX366	1	0	200	200
OV65	16	167,300	0	167,300
	Totals	167.300	992.800	1,160,100

### 2018 CERTIFIED TOTALS

As of Certification

Property Count: 3,618

WNX - NOXIOUS WEED DIST Grand Totals

7/18/2018

4:47:16PM

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DV2	1	0	7,500	7,500
DV3	1	0	12,000	12,000
DV4	2	0	24,000	24,000
DVHS	1	0	125,400	125,400
EX-XV	11	0	26,258,300	26,258,300
	Totals	0	26,439,200	26,439,200

Effective	Rate Worksheet	New Value De	etail Regrit for: 2018	8/1/2018	40:13AM
Entity:	DEAF SMITH CAD (CAD)				
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
8541	2BR LAND, LP	C2&4-2-1	TOWNSHIP 2 RANGE 4 SECTION 2, 575.65 AC	D2	4.000
8725	2BR LAND, LP	ST-1-1	R E STEWART TRACT, 440.5 AC	D2	4,800
26090	2BR LAND, LP	C2&4-15-3	TOWNSHIP 2 RANGE 4 SECTION 15, S120 AC	F1	35,300
4854	ACT ENTERPRISES	SWIH-19-11-12A	WHITEHEAD, BLOCK 19, LOT 11-12 (W80')	F2	212,600
2216	ALMAGUER, SERGIO & N DELGADO	SE42-D	EVANTS BLOCK 42, LOT D (S65' OF N298.71' OF W/2	Α	1,600
25476	ALVARADO, TOMAS & MARIA	SE26-27-28	EVANTS BLOCK 26 MILLER & MOSLEY LOT 27 (E89.71' OF S	A 10') ,	20,000
10693	ARAMBULA, JOSE ENRIQUE	AK03-17-2A	BLOCK K-3 SECTION 17 TR 1 PT NE/4, 1.07 AC, A-276	A	1,400
1729	ARGUIJO, NOE & LETICIA	SE25BK-2-13	EVANTS BLOCK 25 BK&K BLK 2 LOT 13	Е	6,300
2197	•			Α	2,000
	ARIAS, STEPHANIE, LUIS, MARCELLA	SE42-L1	EVANTS BLOCK 42, LOT L N75.775' of E/2 of Block 42	Α	600
27310	AT&T MOBILITY	C3&4-8-T	CELL TOWER (No Land) @ TOWNSHIP 3 RANGE 4, SECTION	1 8 (C J4	1,800
6770	BAIRD, JERRY & ERIN	SGA4-3-1-2	GREEN ACRES ESTATES UNIT IV BLK 3 LOT 1 (S23') & N45'	LOT A	2,400
25031	BAR 7 CATTLE CO	C4&1-12-1	TOWNSHIP 4 RANGE 1 SECTION 12, 640 ACRES, 50% UND I	NT E	17,750
6579	BARRETT, RICHARD M	SFR-3-28-30	FIRST REALTY BLK 3 LOT 28 (N45') & LOTS 29-30	A	127,500
921087	BEEN, BRENDA	B8-36-3G	BLOCK 8 SECTION 36, 7.5 AC IN THE SE/PART, A-958		
10550	BEREND, MICHAEL	AK03-77-1	BLOCK K-3 SECTION 77 N808' OF W269' OF E1149' OF NE/4,		38,100
6641	BEVILLE, ROBERT N. & CAMILLE	SGA2-1-19-20	GREEN ACRES ESTATES UNIT II BLK 1 LOT 19 (N41') & S115	D2 5' LO	9,300
9599	BLACK, ERIC & MICAH	AK05-04-1	BLOCK K-5 SECTION 4, 640 AC, A-999	Α	4,800
9402	BLANKENSHIP, MORRIS & SONDRA F	REVC5&4-10-2	TOWNSHIP 5 RANGE 4 SECTION 10 NE PT, 10.9 AC	E	46,200
8994	BROWN, N A MRS & SONS	C4&1-12-2	TOWNSHIP 4 RANGE 1 SECTION 12, 640 AC, 50% UND INT	E	3,800
920527	BUSTILLOS, JESUS & PALMA	BSWIEVW-1-2-3	WESTVIEW, BLOCK 1,S10' OF LOT 3 & N90' OF LOT 2	E	17,750
4028	CABBINESS, MICHAEL			F1	15,000
		SWOTB-1-1L	WOMBLE THUNDERBIRD LOT 1 (E200' N200')	Α	57,700
5014	CALDERON, CLAUDIO	SMO1B-8	MABRY BLOCK 1 SISK BLK B LOT 8	A	1,000

Page:

Entity:	DEAF SMITH CAD (CAD)				
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
9548	CANSLER, ALLEN & JOE ELLA REV LI	VINC6&4-31-1	TOWNSHIP 6 RANGE 4 SECTION 31 ALL, 746 AC		
9549	CANSLER, ALLEN & JOE ELLA REV LI	IVINC6&4-32-1	TOWNSHIP 6 RANGE 4 SECTION 32 W PT, 368 AC	D2	6,600
10.107	CANTHAMATA			E	2,400
10407	CANTU, MANUEL	SM18M-1-2	MABRY BLOCK 18 , MABEL AVENUE ADDITION, BLOCK	1, LOT 2 A	38,100
1323	CARRILLO, ANTONIO & DELORES	SE13L-40B	EVANTS BLOCK 13 LYTLE LOT 40 (E103')	A	2.400
3874	CASAREZ, ISAAC & ESPERANZA	SW07-7-3	WOMBLE BLOCK 7 LOT 3	А	2,400
10040	CACTANEDAL JODGE & MADIDEL OA	A.O.UED 67 E	UEDEEODD DIV 57 FOOLOGO MASS	Е	44,300
10342	CASTANEDAL, JORGE & MARIBEL SA	ALA,SHFD-57-F	HEREFORD BLK 57 E60' S100' W150'	Α	18,100
919392	CAVINESS DEVELOPMENT LTD	M7-151-P2	INDUSTRIAL PERSONAL PROPERTY (FAB FACILITY)	1.2	157 407
9427	CHAVEZ FARMS	C5&4-29-2	TOWNSHIP 5 RANGE 4 SECTION 29 S/2, 320 AC	L2	157,407
				A	1,400
				E Total For Property:	700 2,100
9422	CHAVEZ, CARLOS & ANA	C5&4-27-1	TOWNSHIP 5 RANGE 4 SECTION 27, 631 AC		
6892	CNOSSEN DAIRY, LLC	AK04-35-1	BLOCK K-4 SECTION 35, 640 AC, A-163	D2	12,000
				E	79,600
				F2 Total For Property:	108,000 187,600
919438	COBERLY, SAM & CAYLA	AM6-324-1B	BLOCK M-6 SECTION 324, 8.27AC IN NW/CORNER, ABST	-950, 8.2	
26965	COLLIER, MATTHEW J	AK03-60-C18A	BLOCK K-3 SECTION 60, 12.783 AC LOC JUST SOUTH OF	E VICTO	134,500
6105	CORNELIUS CAVIEE	CDI 5 47 40		Α	80,800
6125	CORNELIUS, GAYLE E	SPI-5-17-18	PIONEER BLK 5 LOT 17 & LOT 18 .41	Α	200
5810	CORONADO, MARTIN	AK03-58-3,18	BLOCK K-3 SECTION 58 NUNNALLY LOT 18 PLAT III, 1.35	AC, A-8 A	300
5453	CRUZ, SUSAN	SM26-C	MABRY BLOCK 26 LOT C W196' S370'	^	300
1993	CUEVAS, JOSE & MARIA	SE36NR-80	EVANTS BLOCK 36 NORTHRIDGE LOT 80	Α	2,800
1333	COLVAG, SOCIE & IVIAINA	3E30NR-00	EVANTS BLOCK SO NORTHRIDGE LOT 60	А	5,700
921318	DEAF SMITH CO ELECTRIC COOP	AK03-39-7B	BLOCK K-3 SECTION 39,E361.5' OF W4014.07' OF N361.5	', 3 AC, A	3,600
				F1	4,200
1276	DELACRUZ JOSE C	CE44 44E	EVANTE PLOCK 44 LOT 44 (CCC CCCL OF NO40 CCC)	Total For Property:	7,800
12/0	DELACRUZ, JOSE C	SE11-14F	EVANTS BLOCK 11, LOT 14 (S60.885' OF N210.885')	Α	3,500
8296	DILLEHAY, HAROLD & JANELLE FAR	MS B7-1-2	BLOCK 7 SECTION 1, 170 AC, IN NW CORNER, A-108	D2	239,400
				DZ.	239,400

WELSH CRESTLAWN BLK A LOT 6 (S100')

RICKETTS BLK 16 LOT 15 - 16 & S35' OF 17

HEREFORD BLK 65



3466

10907

21449

HARRISON, JILL

HEREFORD CENTRAL PLACE LTD.

HERNANDEZ, SALVADOR

SWECL-A-6A

SRCK-16-15-17

SHFD-65-1

9,000

1,600

2,059,400

E

A

В

Effective	Rate Worksheet	New Value De	etail R∈ rt for: 2018	8/1/2018	10:13AM
Entity: DE	EAF SMITH CAD (CAD)				
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
8547	HERRING, DAVID T	C2&4-5-4	TOWNSHIP 2 RANGE 4 SECTION 5 S/2, 320 AC	Α	14,400
2567	HERRING DAVID T	0004404	TOURISH TO THE TOUR TO THE TOU	Α	3,700
8567	HERRING, DAVID T	C2&4-16-1	TOWNSHIP 2 RANGE 4 SECTION 16 ALL, 640 AC	Α	3,200
				F1	1,000
				Total For Property:	4,200
8568	HERRING, DAVID T	C2&4-17-2	TOWNSHIP 2 RANGE 4 SECTION 17 E/2 & SW/4, 480 AC		
				A	2,200
				F1	1,000
9964	HHH PARTNERSHIP	0011.00.0	CARTER A LIFAR TRACTO OF CTION OF CO.	Total For Property:	3,200
9904	HITH PARTNERSHIP	C&H-33-3	CARTER & HEAD TRACTS, SECTION 33 S/2, 369.93 AC	D2	1 000
10311	HIGH IMPACT PROPERTIES-TEXAS	LTD SBB2-7-5A	BLUEBONNET UNIT II BLK 7 LOT 4 (S50') & W225' OF LOT		1,000
		,213.0002707	DEGESCIALE ONLY II BEN 7 EOT 4 (030 ) & W223 OF EOT	F1	20,500
921447	HOLLINGSWORTH, KENT ETUX		BLOCK M-7 SECTION 112, NEW BARN(2018) PP		,
				Α	91,900
				F1	1,600
3572	HOWELL DOLLO D & KELLY	CMEDO 4 12 14	MELCH DALBH OMENO BUYALOT 40 (000) A NEGLUOT 44	Total For Property:	93,500
3372	HOWELL, DOUG D & KELLY	SWERO-4-13-14	WELSH RALPH OWENS BLK 4 LOT 13 (S20') & N70' LOT 14	A	21 500
5923	HUERTA, ADALBERTO & TANIA	SPLAC-1-1B	PLEASANT ACRES BLK 1 LOT 1 (E/2) HUD# TEX0054076;H		21,500
				Α	28,100
921324	HUMANE SOCIETY OF DEAF SMITH	COUAK03-58-10B	BLOCK K-3 SECTION 58,1.285 AC IN SE/CORNER, 1.285 AC	C, A-12	
07.10.1				X	168,100
27434	JOHNSON, JAMES T ET UX	C2&4-19-2	TOWNSHIP 2 RANGE 4 SECTION 19, 209 AC IN N/2	F.4	
1519	JUAREZ, CATARRINO ET UX	SE21-1A	EVANTS BLOCK 21 LOT 1 (N97.775' W/2)	F1	3,000
	ostates, otto talla e la ox	OLZ I- IA	EVANTS BEOCK 21 EOT 1 (NS1.775 VV/2)	Α	2,700
6417	KINSEY, JAY & RACQUEL	AK03-73-8	BLOCK K-3 SECTION 73 N10 AC S20 AC S200 AC 408.8, 10		2,700
				F1	11,400
25207	LOPEZ, BRENDA ACOSTA	AK03-60-C16	BLOCK K-3 SECTION 60, 2.922 AC, TR C16		
6214	MACIEL VALENTIN	00000045	DI LIEDONNET INIT II DI VOLOTI I RAIGIN A TOUL OF T	E	72,800
6314	MACIEL, VALENTIN	SBB2-3-4-5	BLUEBONNET UNIT II BLK 3 LOT 4 (W31') & E39' LOT 5	۸	4 200
8542	MARNELL, GERALD A	C2&4-3-1	TOWNSHIP 2 RANGE 4 SECTION 3, N292.43 AC OF W/2	Α	1,300
	,,	020101	10 WILD 4 OLO HOLO 3, N232.43 AC OF WIZ	D2	2,000
				E	23,400
				Total For Property:	25,400
3026	MARQUEZ, ELOY ET UX	SWEWH-5-20-21	WELSH WESTHAVEN BLK 5 LOT 20 & S20' LOT 21		
2225	MADTINEZ ALICIA	0540.0	EVANTO DI COV. 40 I OTIO	Α	19,500
2220	MARTINEZ, ALICIA	SE43-6	EVANTS BLOCK 43 LOT 6	Α	2 200
921031	MCKEAN, MADYSON & KALE LANE	B8-36-3C	BLOCK 8 SECTION 36,7.5 AC IN THE SE/PART 7.5 AC, A-95		3,300
	and the second second second	20 00 00	223 STO GEOTION 00,7.0 NO IN THE GEN AIN 1.3 NO, A-30		

Effective	ate Worksheet	New Value De	etail Re jt for: 2018	8/1/2018	10:13AM
Entity:	DEAF SMITH CAD (CAD)			·	
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
				Α	2,500
				Е	10,800
921281	MCNEELY, CLAY & HOLLY	SFR-2-3-4	FIRST REALTY DIOCK 2. 2 (MISS) V8 FEE! OF LOT 4 (porticul	Total For Property:	13,300
921201	WICNEELT, CLAT & HOLLT	3FK-2-3-4	FIRST REALTY, BLOCK 2, 3 (W63' )& E55' OF LOT 4 (partial of	A	203,800
6991	MEYER, ROBERT J	AK04-81-2	BLOCK K-4 SECTION 81 S/2, EXC E28', 318.3 AC, A-147		
4005	MIDDLETON MAY A 9 KINA	014/11.1.7.0.4	MULTEUEAD DLK 47 LOT 7	E	6,200
4835	MIDDLETON, MAX A & KIM	SWIH-7-8A	WHITEHEAD BLK 17 LOT 7 - 8	F1	10,200
4902	MIDDLETON, MAX A & KIM	SWIH-29-1-6	WHITEHEAD, BLOCK 29		,
				F1	45,500
5552	MIMMS, MICHAEL C	AK03-27-3	BLOCK K-3 SECTION 27, 639.21 AC, A-281	D2	26,100
7795	MONROY, LAURA	SFIN-5-20-22	FINLAN, BLOCK 5, LOT 20-22	52	20,100
				Α	5,000
1103	MURGUIA, ELIAS G & ELIZABETH	ALVARSEO4D-3-2	EVANTS BLOCK 4 DODSON BLK 3 LOT 2	Α	800
7719	MURILLO, FRANK	SKH-1-8-9	KNOB HILL BLK 1 LOT 8 & E3.2' LOT 9	^	800
				Α	4,100
2463	NANEZ, PORFIRIO JR.	SWEA-1-71	WELSH ALLISON LOT 71	Α	200
12027	NFG, LLC	M7-132-12	BLOCK M-7 SECTION 132, PERSONAL FACTORY BUILDING	^	200
	·		,,	F2	15,000
6837	PAETZOLD, LAWRENCE	AK04-02-2	BLOCK K-4 SECTION 2 E/2, 323.61AC A-765	Α	70,500
918960	PALMA, PERLA J DUARTE	SDP-5-12	DENTON PARK, BLOCK 5, LOT 12	^	70,500
	•			A	74,800
7885	PARRA, LUIS & ENEDINA	SFIN-12-12	FINLAN BLK 12 LOT 12	Α	2 700
921127	PATRICK, RUSSELL D. & JONI	B7-15-6B	BLOCK 7 SECTION 15,7.03 AC IN NE/COR OF S/2, 7.03 AC, A		3,700
			,	E	140,900
7701	PENA, HECTOR	SWIEVW-1-2A	WESTVIEW BLK 1 LOT 1 (N60') AND S110' OF 2	F0	44.500
20139	PENA, HECTOR	SWIEVW-1-1-1	WESTVIEW BLK 1 LOT 1 (W125' OF S150")	F2	44,500
	,	O * * ! E V * V - ! - ! - !	11251VIEW BERT EST 1 (W125 OF 5100)	F1	12,900
8392	PERKINS, TRACY A	B7-32-1	BLOCK 7 SECTION 32 ALL EXC 9.21 AC IN SE/4, 630.79 AC, A		
9372	PERRIN FARMS	C5&3-22-1	TOWNSHIP 5 RANGE 3 SECTION 22, 633.94 AC	Α	300
0012	LEWINITALINO	0303-22-1	TOWNSHIP STONINGE S SECTION 22, 055.54 AC	_	00.000

BLOCK K-11 SECTION 1 N/2, 320 AC, A-405

TOWNSHIP 5 RANGE 4 SECTION 18, 643 AC, 50% INT

TOWNSHIP 5 RANGE 4 SECTION 18, 643 AC, 50% INT

9790

9408

25077

PERRIN, JIM N

PERRIN, JOHN S

PERRIN, JULIAN V JR

AK11-01-1

C5&4-18-1

C5&4-18-2

Page: True Automation, Inc.

66,200

3,600

2,850

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Е

F1

					_
Entity:	DEAF SMITH CAD (CAD)				
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
E440	DECINA DALIL 9 CADA	0140400 4 00	MARRY SLOOK A RALEW OMETIM OF CO.	F1	2,850
5110	PESINA, RAUL & SARA	SMO4RS-4-20	MABRY BLOCK 4 RALPH SMITH LOT 20	A	800
3850	PINEDA, JOSE G.	SWO6-16-16A	WOMBLE BLOCK 6 LOT 16 (W60')		000
9971	RHODES, KAY	CN-1-2	J M COFFIN TRACT, 1198 AC	A	200
0406	DICHARDS IOE & BRANDALVAI	05944040	TOWNSHIP F PANCE A SECTION AS MAS EVO MISSEL CASSA	E	1,000
9406	RICHARDS, JOE & BRANDALYN	C5&4-16-1B	TOWNSHIP 5 RANGE 4 SECTION 16 W/2 EXC W396' S1980', 29	9 , D2	400
				E	19,100
				Total For Property:	19,500
11314	RICHARDS, JOE & BRANDALYN	C5&4-16-1	TOWNSHIP 5 RANGE 4 SECTION 16, W396' S1980', 18 AC	-	2 000
3902	RIOS, CRUZ & MARIA	SWO7-7-14B	WOMBLE BLOCK 7 LOT 14 (E/2)	E	3,900
			Nember Brook Front (E/2)	Α	1,300
7969	ROCHA, RYAN & AMANDA SANCHEZ	M7-111-C39	BLOCK M-7 SECTION 111 (TR C39) PT SE/4, 2.46 AC, A-150		
25242	RODRIQUEZ, ROY	SM18-3-4	MABRY BLOCK 18, LOT 3 & S98' LOT 4 (AKA S156' E160' W300'	F1	163,100
	Nobindozz, Nor	GW10-0-4	WART BLOOK 10, EOT 3 & 030 EOT 4 (AIX 0130 E100 W300	A	400
6871	SAINT ISIDORE FARMS,LLC	AK04-22-1	BLOCK K-4 SECTION 22, 648.1 AC, A-893		32773221 V90247078
1379	SALAZAR, ELVA REYNOZA	SE15M-11-12	EVANTS BLOCK 15 MC CASLIN LOT 11 (S10') & LOT 12	D2	22,800
1070	OND ID IN, ELVANE MOZA	OL 13W-11-12	EVANTS BLOCK 15 WIG CASLIN LOT 11 (S10) & LOT 12	Α	3,800
1306	SANCHEZ, JOSE & MARIA	SE13L-12	EVANTS BLOCK 13 LYTLE LOT 12 (S45')		
8440	SIDES, DANNY L & RONDA	B8-26-1	DLOCK 9 CECTION 20 E/2 244 42 AC A 4000	F1	5,400
0440	SIDES, DANNITE & RONDA	D0-20-1	BLOCK 8 SECTION 26 E/2, 314.13 AC, A-1099	E	25,700
921110	SILVIA, MANUEL	M7-111-C3A	BLOCK M-7 SECTION 111 (TR C3A) 2.93 AC, A-150		
024207	CIMC FIRE DEPT		TOWNSHIP S BANGS A GESTION AS IN SELE	Е	16,500
921307	SIMS FIRE DEPT.		TOWNSHIP 5 RANGE 4, SECTION 15 IN SE/4	X	19,500
8552	SISSON, BILLY WAYNE	C2&4-7-1	TOWNSHIP 2 RANGE 4 SECTION 7 E/2 & NW/4, 480 AC		10,000
			* 227	D2	1,000
921450	SKELTON, JOYCE Y	AK08-08-4M	BLOCK K-8 (MOBILE HOME), SPACE SECTION 8 (MANUFACTUR	RE M1	36,300
9968	SOLOMON, PHILIP & SETH	C&H-34-2	CARTER & HEAD TRACTS, SECTION 34 E/2, 320 AC	IVII	30,300
				D2	500
920918	SOUTHWESTERN PUBLIC SERV CO	AK03-82-4B	BLOCK K-3 SECTION 82,W294' OF E533.13' OF N370', 2.497 AC	1217	10.100
				A F1	19,400 43,800
				Total For Property:	63,200
6679	STURGESS, KYNAN & TROYCE	SGA4-2-2-3	GREEN ACRES ESTATES UNIT IV BLK 2 LOT 2 (S65.75') & N54.	25	
28310	TEEL, GERALD LEE ETUX	SED 2.1	FIRST DEALTY DLV 21 OT 4 % F71 OF LOT 2	Α	4,200
20010	TEEL, GERALD LEE ETUX	SFR-2-1	FIRST REALTY BLK 2 LOT 1 & E7 ' OF LOT 2		

Entity:	DEAF SMITH CAD (CAD)				
Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
5593	TEJAS INDUSTRIES INC.	AK03-39-1	BLOCK K-3 SECTION 39 NW/4, 162.39 AC, A-287	A F2	3,001,700
11735	TEJAS INDUSTRIES INC.	5 12 21003	BUSINESS PERSONAL PROPERTY		
920231	TEXAS AUTO INVESTORS HOLDING C	O SE53-55	EVANTS BLOCK 54,228' X 422'TR IN NW/CORNER INCLUDES	L2 CL F1	5,834,526 179,900
6537	THAMES, JOHN W & SHEILA TRUST	AK03-81-3	BLOCK K-3 SECTION 81 PT NW/4, (TRACT A3) 5 AC, A-38		
921323	TRAYLER, JODY	B7-11-1B	BLOCK 7 SECTION 11,5 AC IN THE NW PART, 5 AC, A-113 (ne	A w h	44,900
	,			E	188,300
10336	TREVIZO, ALVARO	SHFDHS-4-14	HEREFORD HOUSING BLK 4 LOT 14	Α	35,700
1510	VALLES, JOSE S. LILIA	SE20MO-9-10A	EVANTS BLOCK 20 MEGERT & ORRS LOT 9 - 10 (E100')	•	
8451	VAN DYKE, CHANCE & HEATHER	B8-36-3A	BLOCK 8 SECTION 36 S/2 OF E/2, 33.376 AC, A-958	A	3,800
1336	VARGAS, MANUEL ET UX	SE14-7	EVANTS BLOCK 14 LOT 7	E	169,300
1330	VARGAS, MANUEL ET UX	3E14-7	EVANTS BLOCK 14 LOT /	Α	800
1421	VELIZ, JOSE C.	SE17-11-12	EVANTS BLOCK 17, LOT 11-12	Α	500
7573	VOGEL FAMILY IRREV TRUST	M7-65-4	BLOCK M-7 SECTION 65 S/2 OF SE/4 & NW/4 OF SE/4 & SW/4	OF	
4929	WALKER, AARON & PRISCILLA	SWIH-77-1-18	WHITEHEAD, BLOCK 77, LOT 1-4, N5' LOT 5, N5' LOT 14, LOT	E 15-	6,200
				E	35,000
27323	WALKER, AARON & PRISCILLA	AK03-41-2a	BLOCK K-3 SECTION 41,S629'OF W285', 4.117 AC	E	1,600
7099	WELLS, TOMMY	AK07-45-1	BLOCK K-7 SECTION 45, 655 AC, A-84	Do	
9467	WEST RANCH SOUTH LAND DST	C6&1-33-1	TOWNSHIP 6 RANGE 1 SECTION 33 ALL, 640 AC (ROCK CAM	D2 P)	8,100
				E	194,700
				Total For Entity:	15,796,033

### DEAF SMITH COUNTY APPRAISAL DISTRICT

2018 was a MAPS year so we concentrated on MAPS mostly and plan to catch up on appraising in 2019.

### Residential Properties (Neighborhood 1-6)

After running ratio studies in 2018, we reappraised neighborhood 1 and 2. We will reappraised 3-6 in 2019. Attached on the next page are our ratio studies. In neighborhood 1, ratio studies went from 92% with a COD of 9.75 to 97% with a COD of 6.48.

<u>Description of Neighborhood 1</u> (Welsh, Knob Hill, Coneway): These are the new homes, generally built in the 1960's and forward. They tend to be larger with more modern amenities such as multiple baths, 2 car garages and are updated (modernized) more often.

<u>Description of Neighborhood 2</u>: This neighborhood primarily consists of the northeast quadrant of the City of Hereford. It has 25 Mile Avenue on the west, Park Avenue and Forrest Avenue on the south but does not include Bluebonnet and Northdale Additions. There are 1,620 residences in this neighborhood making it the largest neighborhood in Hereford. It is also the most varied (least homogenized). These homes are:

- small and poor quality houses, these typically have one bathroom, no garages (however a number of these have been completely remodeled).
- pre-WWII mid-size frame and stucco homes
- small and large post war residences with garages
- the FHA/VA houses that were built in the 1970's
- large brick homes with multiple bathrooms and 2 car garages

<u>Description of Neighborhood 3</u>: These are usually poor quality homes with some big remodeled homes. Homes can be 50 - 100 years old. This neighborhood is located in the downtown area, south of Park Avenue and east of 25 Mile Avenue. Will be reappraised in 2019.

Neighborhoods 4A and 4C were reappraised in 2014. Neighborhood 4B has not been reappraised since 2013. There has not been much change in this neighborhood. We will reappraise these properties in 2019.

### Description of Neighborhood 4:

Mabry (4A): Many of these residences have been remodeled with new roofs, vinyl siding, window and doors, carpet and ceramic tile in the bathrooms and kitchens as well as throughout the residence. A number have had additions with extra bathrooms and a few have added carports and even garages. The market in this neighborhood has substantially improved in recent years. In fact this neighborhood could be appraised using many of the lower to medium sales found in the #2 (Evants) neighborhood.

<u>Ricketts (4B):</u> This area has not changed much over the years. There have been a few residences fixed up and a few mobile homes have moved in. However, the poor streets combined with the very poor quality residences has prevented the market in this area from increasing to the same degree as other neighborhoods.

<u>Womble (4C)</u>: To some degree the residences in this area have been fixed up. The market value of this area has improved in recent years.

<u>Description of Neighborhood 5:</u> Dawn is an unincorporated community 12 miles east of Hereford on US Hwy 60. There are only 45 properties including 21 single family residences, 13 vacant lots, 6 business properties and 3 exempt properties. There are a couple of the vacant lots that have been equipped with RV hookups for rent.

The lack of sales in this area makes the reappraisal of this community difficult. Therefore, it is difficult to establish a "market" for this area. The commute to working in Hereford would be a negative factor in people purchasing property in Dawn. The appraisers decided to use rural sales for the comparison process. Adding to this, the residences rely upon their own domestic wells for water and have old cesspools or modern septic systems for waste, just like the rural property sales.

<u>Description of Neighborhood 6:</u> The platted areas known as Finlan Addition and Hereford Housing are unincorporated communities just south of Hereford in Section 111 of Block M-7. There are 183 total properties including 136 single family residences, 32 vacant lots, 6 business properties and 9 exempt properties. Many homes are converted WWII prisoner of war barracks. The lack of any building code has resulted in a hodgepodge of residences; many are below generally accepted living standards. Also, a section of the Finlan Addition is subject to flooding.

The lack of sales in this area makes the reappraisal of this community extremely difficult. When properties change hands they are generally kept within the family. This area is generally seen by the community as an undesirable place to live. Traditional financing is virtually unavailable, thus when a property sells, it is for cash. However it has been observed by the appraisers, that in recent years, a few properties have been improved in quality and appearance.

### Commercial Properties

With physically inspecting all commercial properties when we are working personal property, we are able to see new additions, deletions, and major depreciation or remodeling to property in which we will flag these accounts to make adjustments when we work building permits. So for now in 2018, we feel we are good with commercial property with our ratios coming in at 101% weighted mean and a COD of 11. We physically drove by and checked personal property accounts.

#### Rural Area

We worked rural maps D1- D5 in 2018

# 2018 PERSONAL PROPERTY APPRAISAL

A large part of the value on the appraisal roll is in the form of business personal property. The appraisers followed the district's procedures for discovery, appraisal and general procedures.

### DISCOVERY / DATA-GATHERING ACTIVITIES / VALUATION

- For existing properties.
  - Renditions were sent to all existing BPP accounts on December 29, 2017.
  - For accounts that have a situs (actual business location) a physical inspection was made by Danny Jones to ensure that the business is still there and to note any notable changes.
- For new properties. The following "Sources of Discovery" were used to try to identify and inspect (if possible) new BPP accounts.
  - Deed and other real property transfer documents that had been noted during the deed processing in 2017 for any possible BPP.
  - o Building permit information was analyzed for any possible BPP.
  - Driving-out the district.
  - o Input from the community (word of mouth).
  - o The phone book.
  - The newspaper was observed for any advertisements or articles about new businesses.
  - Personal property renditions, some new businesses rendered and renditions that were returned were examined for consigned or leased equipment.
  - Purchased lists. Airplane and vehicle lists were examined and new accounts were created and renditions were sent.
  - o The internet including Facebook was searched for possible new businesses.

RENDITIONS: These documents were date stamped; then turned over to the personal property appraiser. A value was placed on the form and then turned over to the data entry personnel for recording manually in a BPP workbook and in the computer system. The form was then imaged.

**Unrendered personal property:** Approximately 29% of the property owners did not provide a rendition to the appraisal district for 2018. The appraiser valued each of these unrendered properties that were recorded in the BPP workbook and then picked up by data entry for the computer. A letter was sent out to all those who did not render by May 18<sup>th</sup>, notifying them a rendition penalty would be assessed for failure to render. However, the appraisers held off assessing the penalty until July 9, 2018. In other words, all who would render up to that date would not be charged a late rendition penalty amount.

As a quality control process, data verification reports were printed and then any corrections were processed. Totals were run and checked against last year's totals.

**Results:** 1,210 BPP properties were appraised for 2018 for a total of \$ 522,359,300. This is down about 16 million from 2016. For 2017 we had 1,224 properties that were appraised for a total of \$ 393,077,800.

**Contracted Appraisals:** Morgan Ad Valorem continues to appraise large and complicated accounts for the District. For 2018, 100 properties were appraised for a total of \$ 668,958,300 real, Personal Property and Industrial.

### DEAF SMITH COUNTY APPRAISAL DISTRICT

### 2018 Appraisal of Mobile Homes (Manufactured Housing) Report

**Analysis:** A ratio study for mobile home residences (category A2) was done for this nbhd using 6 sales during 2017.

The ratio study showed a weighted mean of .84, a mean of .93, a COD of 23.61.

- The above measures of appraisal accuracy, (the weighted mean and mean), tell us that the values could be somewhat low, on average.
- The uniformity (COD) looked fairly high at 23.61. However, the nature of MHs for example the supply/demand can quickly fluctuate, also the volitivity in the poorer market, and factors like depreciation, and obsolescence will produce higher CODs.

The mobile home schedules have not been updated in a number of years. The reasons are:

- o the relative few mobile homes in the city. There are only 185 in category A2 (mobile with the land) and only 129 in Category M3 (mobile home as personal property),
- o and the lack of arms-length sales.

However, a number of sales have been collected over the past 3-4 years, and when appraisers would come across a MH during the course of appraising the A1 (single family residences), the appraisers would "flat-price" these properties according the price per sqft of the collected sales, thus bypassing the schedule.

#### Action / Plan Procedure:

- 1) The Appraiser felt that having some MH's flat priced and others on an antiquated schedule might be contributing to a higher than desired COD. Because the appraisers would be dealing with the Comptroller's MAP and Property Value Study and because there are relative few properties, it would be best to do a <u>physical inspection of each mobile home</u> and "flat price" according to recent sales and no longer use the MH schedule. The development of a true schedule was left to a future year.
- The MHs were inspected from 4/9/2018 to 4/12/2018.

# **EVANTS NBHD Sales Ratio Report for start of 2017**

Search by Neighborhood Code	2 (EVANTS)	3 (HFD/WHTD)	4A (MAE	BRY/SPT)
Search by Sale Date	From:	01/01/2015	To:	08/25/2016

ratio id # Pro	operty ID	Situs Location	MA SQFT	Sale Price	Sale Date	Market	Ratio	Dev	State	Class	Year	Land SQFT
2	2208	422 AVE.H TX	1,008	\$30,000	1/14/2015	\$24,800	(	.83	0.10 A2	MH14	1979	11,923
48	28315	908 RUSSELL TX	980	\$38,000	10/16/2015	\$14,200	(	.37	0.56 A2	MH14	1986	6,000
56	2122	713 13TH	1,560	\$72,728	2/5/2016	\$71,600	(	.98	0.06 A2	6F-		8,925
72	1387	402 GRAND TX	840	\$17,000	4/13/2016	\$15,900	(	.94	0.01 A2	MH12+	1978	10,000
78	4796	309 JOWELL TX	612	\$5,000	4/28/2016	\$7,200	1	.44	0.51 A2	MH12	1970	5,500
80	27433	906 RUSSELL TX	644	\$13,000	4/29/2016	\$13,200	1	.02	0.09 A2	MH14-	1995	4,000
6				\$175,728		\$146,900	5.	58	1.32			

Wt Mean	0.84
Mean	0.93
COD	23.61

State Category	10.10-27	#of properties	
	A2	185	
	M3	129	
Total			314

3

### DEAF SMITH COUNTY APPRAISAL DISTRICT

# 2018 Residential Improvement Schedules Report

### Improvement Schedules Development & Appraisal of Residences.

**Analysis:** The 2018 Appraisers meeting stated that "the residential schedule may need to be updated. Ratio Studies will be conducted and residential schedules will be updated accordingly. Each residential property will need to be checked to ensure the correct classification and depreciation." It was noted that problems had been occurring with the existing residential improvement schedules:

- The RCN (replacement cost new) values were low compared to new construction costs.
- O Due to appreciation of homes in the market, the existing schedules were not producing high enough values; causing the appraiser or data entry clerk to artificially raise the class or to lower the depreciation.
- In addition, inconsistencies had crept into the data base where a number of properties showed the incorrect class or amount of depreciation.

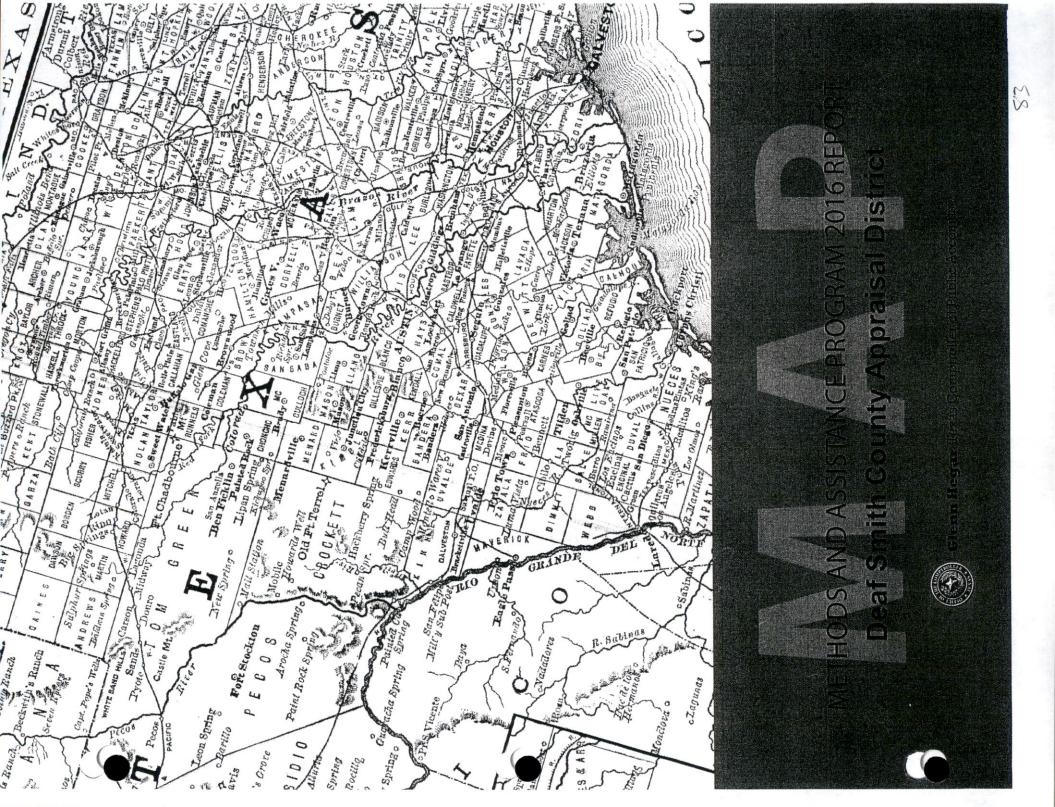
#### Action / Plan Procedure:

- 1. Sales were collected and correctly classed, then they were adjusted for land, other improvements and adjusted for deprecation back to a RCN value. These values were then used to build new 2018 schedules. The Residential Improvement Schedules for Class 4, 5, 6, and 7 were all built from scratch. The improvement schedules for Class 0, 1, 2, 3, 8, and 9 were left alone.
- 2. It was determined that we did not have time to physically inspect all residential property in the county for 2018. Therefore, the new improvement schedules were applied only to Nbhds 1 & 2.
  - a. Even though we restricted the new improvement schedules to Nbhds 1&2 these two Nbhds represent 85% of the residences in Deaf Smith County.
- 3. The new schedules were applied to each residence and entered into the computer during November 2017.
- 4. The physical inspections and data entry were done during April and May 2018.

Wt. Mean	0.97
Mean	0.99
COD	16.28

Prop ID	Situs Location	SQFT :	Sale Price	Sale Date M	Market	Class	Ratio	Dev	Land Value Oth	er Imp Val Gai	age sqft op,	cp sqft Bsm	t/ 2nd Stry
. 1	068 108 AVE.I TX	2,315	\$111,000	9/1/2017	92,900	6F-	0.84	0.15	6,000	500	0	53	0
5	917 1605 BLEVINS TX	1,939	\$93,279	9/29/2017	98,100	6M	1.05	0.06	4,000	1,300	0	85	0
6	126 1209 N AVE.K TX	2,461	\$140,000	11/1/2016	140,000	6M-	1.00	0.01	8,600	16,600	682	0	0
5	910 1401 16TH TX	2,314	\$97,500	3/3/2017	104,800	6M-	1.07	0.08	3,200	600	550	0	0
	4		\$441.779		435.800		3.96	0.31					

Wt. Mean	0.99
Mean	0.99
COD	7.77



### 2018 MAP Review Exit Form

Deaf Smith Appraisal District

The reviewer has discussed with me all the determinations made for the mandatory items and the answers to review questions for the 2018 MAP review, after review of data submitted for the MAP review and the completion of the reviewer's on-site work. Items that currently have a Fail or a No are annotated below.

I understand that the answers to review questions and mandatory items as determined by the reviewer are subject to approval by Property Tax Assistance Division management.

I understand that after the issuance of the preliminary report, documentation can be provided for review, and changes can be made to review question answers prior to the final report being released. I also understand that to ensure new data can be reviewed and changes can be made before the issuance of the 2018 Final MAP report, any new data I submit or prepare for the reviewer to check must be given to the reviewer by Nov. 1, 2018.

Consisted a	LINTENER TO A		L (Serverane		Coleman or or		TEF A	and the second section of	1	5.45.57.	-	National Early
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5_	25	45_	65_		5_	25_	45_	65	5_	25_	45	65_
6_	26_	46_	66_		6_	26	46_	66	6_	26	46	66_
7_	27	47	67_		7_	27	47_	67	7_	27	47_	67
8	28	48	68		8	28	48	68	8_	28	48	68
9	29	49	69		9	29	49	69	9	29	49	69
10	30	50	70		10	30	50	70	10	30	50	70
11	31	51	71		11	31	51	71	11	31	51	71
12	32	52	72		12	32	52	72	12	32	52	72
13	33	53	73		13	33	53	73	13	33	53	73
14	34	54	74		14	34	54	74	14	34	54	
15	35	55	75		15	35	55	75	15 V	35	55	
16	36	56	76		16	36	56	76	16	36	56	
17	37	57	77		17	37	57	77	17	37	57	
18	38	58	78		18	38	58	78	18	38	58	
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	ture of one name		ppraiser	(or designe	ee)	J.		2—Date	28 z-:	-/8 28-	-18	
Jesig	nee nan - S VVV	a <u></u>	hiel	denight		Y		2-6	28-1	8		

Reviewer Instructions: Make a copy of the signed and completed form and provide to the chief appraiser while onsite. Send

the original signed copy to Emily Hightree. Keep a copy for your records.

### 2017 NOVEMBER 7 CONS AMEND ELECTION

ELECCIÓN CONS ENMIENDA 7 DE NOVIEMBRE 2017

### DEAF SMITH COUNTY TEXAS

CONDADO DE DEAF SMITH TEJAS

November 07, 2017- 7 de Noviembre 2017

Precinct Precinto 01

#### Instruction Text:

Please use a black or blue pen to mark your ballot. To vote for your for your the constitutional amendment to establish a lower amount for choice in each contest, completely fill in the box provided to the leftextenses that can be charged to a borrower and removing certain your choice.

#### Texto de Instrucción

Favor de usar una pluma de tínta negra o azul para marcar su boleta. Para votar por su selección en cada carrera, llene completamente el espacio cuadrado a la izquierda de su selección.

#### CONSTITUTIONAL AMENDMENT

ENMIENDA CONSTITUCIONAL

#### PROPOSITION 1

pass

"The constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of part of the market value of the residence homestead of a partially disabled veteran or the surviving spouse of a partially disabled veteran if the residence homestead was donated to the disabled veteran by a charitable organization for less than the market value of the residence homestead and harmonizing certain related provisions of the Texas Constitution."

#### Vote For or Against

#### PROPUESTA 1

"Enmienda constitucional que autoriza a la legislatura a ofrecer una exención del impuesto ad valorem de parte del valor de mercado de la residencia principal de un veterano parcialmente discapacitado o del cónyuge sobreviviente de un veterano parcialmente discapacitado si la residencia principal fue donada al veterano discapacitado por una organización benéfica por menos del valor de mercado de la residencia y que armoniza ciertas disposiciones relacionadas de la Constitución de Texas."

Vote Favor o Encontra

For A Favor

Against En Contra

#### **PROPOSITION 2**

financing expense limitations for a home equity loan, establishing certain

authorized lenders to make a home equity loan, changing certain options for the refinancing of home equity loans, changing the threshold for an advance of a home equity line of credit, and allowing home equity vars pagically plantsomesteads."

### PROPUESTA 2

"Enmienda constitucional para establecer una cantidad menor para los gastos que se pueden cobrar a un prestatario y eliminar ciertas limitaciones de gastos de financiación para un préstamo con garantia hipotecaria, establecer ciertos prestamistas autorizados para hacer un préstamo con garantia hipotecaria, cambiar ciertas opciones para la refinanianción de los préstamos de segunda hipoteca, cambiar del unbral para un anticipo de una linea de crédito con respaldo hiptecario y otorgar préstamos con garantia hipotecaria sobre las granjas agricolas."

Vote Favor o Encontra

	For	A	Favor
--	-----	---	-------

Against	En	Contra

#### PROPOSITION 3

"The constitutional amendment limiting the service of certain office holders appointed by the governor and confirmed by the senate after the expiration of the person's term of office."

Vote For or Against

#### PROPUESTA 3

" Enmienda constitucional que limita el servicio de ciertos funcionarios públicos nombrados por el gobernador y confirmados por el senado después de la caducidad del mandato de la persona."

Vote Favor o Encontra

	-	- 4	_
8 5	For	11	Favor
Section 2015	( 1)1	~	INVUI

Against En Contra

### Official Ballot Boleta Official

#### 2017 NOVEMBER 7 CONS AMEND ELECTION

ELECCIÓN CONS ENMIENDA 7 DE NOVIEMBRE 2017

#### DEAF SMITH COUNTY TEXAS

CONDADO DE DEAF SMITH TEJAS

November 07, 2017- 7 de Noviembre 2017

### Precinct Precinto 01

#### **PROPOSITION 4**

"The constitutional amendment authorizing the legislature to require a court to provide notice to the attorney general of a challenge to the constitutionality of a state statute and authorizing the legislature to prescibe a waiting period before the court may enter a judgment holding the statute unconstitutional."

Vote For or Against

#### PROPUESTA 4

"Enmienda constitucional que autorizaría a la legislatura a requerir que un tribunal notifique al fiscal general de una impugnación de la constitucionalidad de una ley estatal y autoriza al legislador a imponer un período de espera antes de que el tribunal pueda dictaminar que la ley estatal es inconstitucional."

Vote Favor o Encontra

For A Favor

Against En Contra

#### **PROPOSITION 5**

"The constitutional amendment on professional sports team charitable foundations conducting charitable raffles."

Vote For or Against

#### PROPUESTA 5

"Enmienda constitucional sobre fundaciones benéficas de equipos deportivos profesionales que realizan rifas caritativas."

Vote Favor o Encontra

For A Favor

Against En Contra

#### **PROPOSITION 6**

"The constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a first responder who is killed or fatally injured in the line of duty."

Vote For or Against

#### PROPUESTA 6

"Enmienda constitucional que autoriza a la legislatura a ofrecer una exención del impuesto ad valorem de la totalidad o parte del valor de mercado de la residencia principal del cónyuge sobreviviente de un agente de primera intervención quien es matado o herido de muerte en acto de servicio."

Vote Favor o Encontra

For A Favor

☐ Against En Contra

#### PROPOSITION 7

"The constitutional amendment relating to legislative authority to permit credit unions and other financial institutuions to award prizes by lot to promote savings."

Vote For or Against

#### PROPUESTA 7

"Enmienda constitucional relativa a la autoridad legislativa para permitir que las cooperativas de crédito y otras instituciones financieras otorguen premios por sorteo para promover el ahorro."

Vote Favor o Encontra

☐ For A Favor

Against En Contra

MARK

# REPORT TO THE DEAF SMITH COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

# Bills Passed the 2017 Regular Session and the 1st Called Special Session of the 85th Texas Legislature

## As of August 18,2017

This report is based on information gathered and reported by Robert Mott, Chris Jackson, Adam Walker & Debbie Wheeler of Perdue Brandon Fielder Collins & Mott, LLP <u>www.pbfcm.com</u>

Some bills will require approval of constitutional amendments by Texas voters November7.

- <u>CONFIDENTIAL ADDRESSES</u> a number of bills passes that makes certain taxpayer's name and address
  confidential
  - SPOUSES AND CHILDREN OF PEACE OFFICER HB457 Holland Amends 25.025 the spouse or surviving spouse of a peace officer and the adult child of a current peace officer. Status: NEW LAW. Governor signed HB 457 6/15/17.
  - CURRENT AND FORMER PROSECUTORS HB1278 Dutton Amends 25.025; amends Government Code 552.117, 552.1175 a current or former district attorney, criminal district attorney or a county or municipal attorney. Status: NEW LAW. Governor signed HB 1278 6/15/17.
  - o FEDERAL OR STATE JUDGE'S HOME ADDRESS IS AUTOMATICALLY CONFIDENTIAL SB42 Zaffirini Amends 25.025. Federal or state judge, or their spouses, are automatically confidential and exempt from disclosure in the appraisal records, beginning on the date that the Office of Court Administration notifies the appraisal district of the judge's qualification for the judge's office. The judge or spouse no longer must request the exemption from disclosure by form. Effective:9/1/2017. Status: NEW LAW. Governor signed SB 42 5/27/17.
  - VICTIMS OF FAMILY VIOLENCE, ABUSE OR ASSAULT SB256 Taylor Amends25.025 an individual, the individual's child or another person in the household who is a victim of family violence, when the individual provides a copy of a protective order.
    - Also, two other types of individuals that may request their home address be kept confidential are: (1) a person who is a victim of sexual abuse; or (2) a victim of assault, stalking or trafficking. Effective:5/19/17, Status: NEW LAW. Governor signed SB 256 5/19/17.
  - CURRENT OR FORMER EMPLOYEE OF FEDERAL OR STATE JUDGE SB510 Zaffirini Amends25.025.
     Effective:5/27/17, on Governor's signature. Status: NEW LAW. Governor signed SB 510 5/27/17.
  - TEXAS CIVIL COMMITMENT OFFICE'S EMPLOYEES SB1576 Perry Amends 25.025. A current or former employee of the Texas Civil Commitment Office to the list that may request their home

- COMPTROLLER PROHIBITED FROM POSTING ON WEB SITE HOTEL OCCUPANCY TAX DATA SB1086
  Seliger Adds 156.155. SB 1086 adds that the Comptroller may not post on a public website information that identifies an individual hotel occupancy tax information. The Comptroller has removed access to the Hotel Data Search page and adds that users are still permitted to request the data by submitting an open records request. Effective: 5/18/17. Status: NEW LAW. Governor signed SB 1086 5/18/17.
- CHIEF APPRAISER GIVEN AUTHORITY TO CORRECT ERRONEOUS DENIAL OR CANCELLATION OF
   EXEMPTION SB945 Bettencourt Amends25.25 expands the authority of the chief appraiser to correct
   the appraisal roll after certification to include correcting an erroneous denial or cancellation of a
   homestead exemption for the disabled or elderly or an exemption for a disabled veteran.
   Effective:5/22/17. Status: NEW LAW. Governor signed SB 945 5/22/17.
- APPRAISAL AND PROTEST DEADLINES CHANGED HB2228Murphy Amends 11.4391, 21.09, 22.23, 41.11, 41.44. HB2228 Moves the general protest deadline to May 15 (instead of before April 1) or 30 days after receipt of notice, whichever is later. Effective:1/1/2018. Status: NEW LAW. Governor signed HB 2228 6/1/17.
- PARTIAL EXEMPTION APPLIED TO DONATED DISABLED VETERAN'S HOMESTEAD; HB150, HJR21 Bell Amends 11.132 and 33.06; amends Tex. Const. Art. 8, Sec.1(b)(1) HB150 and the constitutional amendment amend the partial homestead exemption for disabled veterans to include housing donated to a disabled veteran for less than 50% of the estimate of market value by the charitable organization that donates the housing. Presently, this exemption is available only to those homes donated at no cost. Effective: 1/1/2018, if voters approve constitutional amendmentNovember7,2017. Status: Governor signed HB 150 6/15/17. HJR 21 will be on November 7 ballot.
- LATE APPLICATION DEADLINE EXTENDED FOR HOMESTEAD AND DISABLED VETERAN'S EXEMPTIONS

  HB626 Workman Amends11.431, 11.439 HB 626 extends the deadline for the late application for a
  homestead exemption to two years after the delinquency date for the home taxes. Current law requires
  filing the application no later than one year after the delinquency date. For the disabled veteran's
  exemption in Section 11.22, the application deadline is extended to no later than five years (from one
  year) after the delinquency date. Effective: 9/1/2017. Status: NEW LAW. Governor signed HB 626
  5/29/17.
- <u>CAD LIMITED ON REAPPLICATION BY TOTALLY DISABLED VETERAN</u> HB1101 Pickett Amends11.43 HB1101 prevents the chief appraiser from requesting a new homestead exemption application to confirm current qualifications from a totally disabled veteran who has a permanent total disability determined by the Veterans Administration. Effective:1/1/2018. Status: NEW LAW. Governor signed HB 1101 5/26/17.
- <u>USE REQUIREMENT DEFINED FOR TANGIBLE PERSONAL PROPERTY MOVING IN AND OUT OF TEXAS</u>
  HB3103 Darby Amends 11.01 HB3103 addresses tangible personal property used in Texas and outside

of Texas to determine its situs for taxation. The property is considered to be in Texas, if the property is used in Texas three or more times on regular routes or for three or more completed assignments occurring in close succession throughout the year. Effective:6/15/2017, Status: NEW LAW. Governor signed HB 3103 6/15/17.

- FIRST RESPONDER'S SURVIVING SPOUSE HOMESTEAD IS EXEMPT SB15 Huffines, SJR1 Campbell Adds 11.134; amends 11.42, 11.43, 11.431, 26.10, 26.112; amends Government Code 403.302; adds Tex.Const.Art.8, Sec.1-b(o) and (p) SB 15 and the constitutional amendment provide a 100% homestead exemption to the surviving spouse of a first responder killed while on duty. Effective: 1/1/2018, if voters approve constitutional amendment November7,2017.
- <u>PROPERTY OWNER HEARD BY TELEPHONE CONFERENCE CALL AT ARB HEARING</u> HB455 Metcalf Amends 41.45 HB 455 authorizes a property owner to appear by telephone conference call to offer argument at the ARB hearing. Effective:9/1/2017. Status: NEW LAW. Governor signed HB 455 5/23/17.
- PROPERTY OWNER MAY ELECT WHEN TO PRESENTEVIDENCE AT THE ARB HEARING SB1767
   Buckingham Amends25.25, 41.66 the property owner may elect to present the owner's evidence and argument at the ARB hearing before, after or between cases presented by the chief appraiser.
   Effective:1/1/2018. Status: NEW LAW. Governor signed SB 1767 6/15/17.
- <u>COMPTROLLER</u> BY RULE <u>SETS OUT FORM AND MANNER FOR PROPERTY OWNER'S EVIDENCE FOR ARB HEARING RECORD AND FOR AUDIOVISUAL EQUIPMENT; COMPTROLLER HANDLES SELECTION AND <u>REMOVAL OF ARBITRATORS</u> SB1286 Bettencourt Amends 41.45, 41A.061, 41A.07</u>
  - The Comptroller shall set out the manner and form, including security requirements, for a person to provide a copy of written evidence or other material for the ARB to retain as part of the ARB's hearing record and
  - o specifications for the audio-visual equipment provided by the CAD for use by the property owner or owner's agent.
  - o the Comptroller shall select the arbitrator, rather than the property owner and CAD. Effective: 9/1/2017, with the Comptroller rules adoptedbyJanuary1,2018. Status: NEW LAW. Governor signed SB 1286 6/12/17.
- PROPERTY VALUE INCREASED FOR APPEALING THROUGH ARBITRATION SB731 Bettencourt
   Amends41A.01, 41A.03, 41A.06 SB731 increases the value of a property that an owner may appeal the
   ARB decision to binding arbitration from \$3 million to \$5 million or less. Effective: 9/1/2017. Status:
   NEW LAW. Governor signed SB 731 6/9/17.
- INSTALLMENT PAYMENT OF CURRENT TAXES REVISED FOR PROPERTY IN DISASTER AREA
  SB1047
  Creighton Amends31.032 provides for four equal installment payments by certain property owners in a
  disaster area. Effective: 1/1/2018. Status: NEW LAW. Governor signed SB 1047 6/12/17.
- PROPERTY OWNER WHO PAID TAX GETS REFUND FOR CORRECTED TAX RECORD HB2989 D. Bonnen Amends26.15 HB 2989 clarifies that the property owner who paid the tax on a property receives any tax

- refund due to a correction decreasing tax liability on the property. Effective: 5/26/17. Status: NEW LAW. Governor signed HB 2989 5/26/17.
- RIGHT TO DEFER PROPERTY TAXES EXTENDED TO DISABLED VETERANS HB217Canales Amends33.06 authorizes those individuals who qualify for the disabled veteran's exemption in Tax Code Section 11.22 may defer or abate the collection of delinquent taxes. Those individuals qualify for the disabled veteran's partial exemption depending on percentage of disability in Tax Code Section 11.22. It does not matter that the person may have applied his or her 11.22 exemption to a property other than the homestead.
  - o This right to defer also is granted to the surviving spouse or surviving child of a deceased disabled veteran, pursuant to Section11.22. Effective:9/1/2017. Status: NEW LAW. Governor signed HB 217 5/18/17.
- TAX DEFERRAL INTEREST RATE CHANGED; HB150, HJR21Bell Amends 11.132 and 33.06; amends Tex. Const. Art. 8, Sec.1(b)(1) HB150 lowers the interest rate on tax deferrals from the present 8% to 5% for those deferrals filed by the elderly, disabled and now disabled veterans (see HB 217 above). The change in interest rate applies only to interest that accrues on or after the bill's effective date, regardless of whether the deferral period began before that date. Effective: 1/1/2018, if voters approve constitutional amendment November7,2017. NEW LAW. Governor signed HB 1128 5/26/17.
- <u>ADDITIONAL PROCEDURE ADDED FOR DISHONORED CHECK</u> SB492 West Amends Local Government Code 130.006 the county tax assessor-collector may use private collection agency for a returned check. Effective: 5/4/2017, NEW LAW. SB 492 signed by Governor 5/4/17.
- GOVERNMENTAL BODY PROVIDES PUBLIC RECORDS ON PUBLIC WEB SITE SB79 Nelson Amends Government Code 552.221 SB 79 of providing requested public records on a website maintained by the governmental body. Effective:9/1/2017. Status: NEWLAW. Governor signed SB79 6/9/17.
- <u>CELL PHONES RESTRICTED WHEN DRIVING</u> HB62 Craddick Adds Transportation Code 545.4251 and amends 521.161,545.424,545.425,708.052 HB 62, the Alex Brown Memorial Act, restricts the use of cell phones while driving. Effective: 9/1/2017. Status: NEW LAW. Governor signed HB 62 6/6/17.

### DEAF SMITH COUNTY APPRAISAL DISTRICT

#### REAPPRAISAL PLAN

### **TAX YEARS 2017 AND 2018**

### AS ADOPTED BY THE BOARD OF DIRECTORS

The Property Tax Code requires appraisal districts to develop a **biennial written reappraisal plan** and hold a public hearing to consider the plan. The appraisal district board will approve the reappraisal plan by September 15 of each even-numbered year. A copy of the plan has to be given to the entities and the Comptroller.

Note: This Reappraisal Plan also serves as the Deaf Smith County Appraisal District's "Scope of Work" as required by U.S.P.A.P (Uniform Standards of Professional Appraisal Practice).

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# **EXECUTIVE SUMMARY**

# TAX CODE REQUIREMENTS

Passage of Senate Bill 1652 79<sup>th</sup> regular session, amended Section 6.05 of the Texas Property Tax code by adding subsection (i) to read as follows:

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

# PLAN FOR PERIODIC REAPPRAISAL

Senate Bill 1652 amends Section 25.18, subsections (a) and (b) to read as follows:

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05 (i)
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years.
  - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land based photographs, surveys, maps and property sketches;
  - (2) Identifying and updating relevant characteristics of each property in the appraisal records;
  - (3) Defining market areas in the district;
  - (4) Identifying property characteristics that affect property value in each market area, including:
    - (A) The location and market area of property;
    - (B) Physical attributes of property, such as size, age, and condition; legal and economic attributes; and
    - easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
  - (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
  - (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
  - (7) Reviewing the appraisal results to determine value.

# A WRITTEN REAPPRAISAL PLAN FOR DEAF SMITH COUNTY APPRAISAL DISTRICT

#### POLICY STATEMENT AND GOALS

<u>The purpose</u> of this policy statement is limited to the bi-annual reappraisal plan for the Deaf Smith County Appraisal District. It will mainly address the CADs adherence to the reappraisal plan.

The reappraisal plan applies to the CAD appraisers and supporting staff as well as the District's Board of Directors. The Chief appraiser is responsible to monitor adherence to the reappraisal plan. Any questions or disagreements about how the reappraisal plan is implemented shall be directed to the Chief Appraiser.

The Deaf Smith County Appraisal District appraisers and supporting staff will be required to adhere to the reappraisal plan as closely as practically possible. While no plan written more than two years in advance will be able to foresee all contingencies, possibilities or emergencies, the procedures, methods and timeline should be followed and any deviation shall follow the scope, margins and latitude as outlined in the reappraisal plan and other supporting documentation from the CAD.

<u>The goal</u> of the Deaf Smith County Appraisal District's Reappraisal Plan is to carefully plan the CAD's work. The CAD is under statutory command to identify, appraise, assess and defend the values on the properties in Deaf Smith County. Therefore this bi-annual reappraisal plan will outline the strategy to accomplish the legal requirements and objectives of the Board of Directors, the Chief Appraiser and Staff.

# PLANNING A REAPPRAISAL

Reappraisal requirements require Deaf Smith County Appraisal District to carefully plan its work before beginning any reappraisal. Although the planning process may vary in specifics, it should involve four (4) basic steps:

- 1. Assess current performance
- 2. Set reappraisal goals
- 3. Assess available resources and determine needs
- 4. Re-evaluate goals and adjust as necessary

# STEPS IN A REAPPRAISAL

The International Association of Assessing Officers (IAAO) textbook, <u>Property Appraisal and Assessment Administration</u>, lists ten steps in a reappraisal. These steps outline those activities performed by Deaf Smith CAD for the completion of periodic reappraisals. Activities are listed below in the order in which they occur:

- 1. Performance Analysis:
  - ratio study
  - · equity of existing values
  - consistency of values with market activity
- 2. Revaluation Decision:
  - statutory at least once every three years
  - administrative policy
- 3. Analysis of Available Resources:
  - staffing
  - budget
  - existing practices
  - information system support
  - existing data and maps
- 4. Planning and Organization:
  - target completion dates
  - identify performance objectives
  - Specific action plans and schedules
  - identify critical activities with completion dates
  - set production standards for field activities
- 5. Mass Appraisal System:
  - forms and procedures revised as necessary
  - CAMA (computer assisted mass appraisal) system revisions as required
- 6. Conduct Pilot Study:
  - test new/revised appraisal methods as applicable
  - · conduct ratio studies
  - determine if values are accurate and reliable
- 7. Data Collection:
  - building permits and other sources of new construction
  - check properties that have undergone remodeling
  - re-inspection of problematic properties
  - re-inspection of universe of properties on a cyclic basis
- 8. Valuation:
  - market analysis (based on ratio studies)
  - · schedules development
  - application of revised schedules
  - · calculation of preliminary values
  - tests of values for accuracy and uniformity
- 9. The Mass Appraisal Report:
  - establish scope of work
  - compliance with Standards Rule 6-7 of USPAP (uniform standards of professional appraisal practice)

 signed certification by the chief appraiser as required by Standards Rule 6-8 of USPAP (Report after Reappraisal)

10. Value Defense: ARB

- prepare and deliver notices of value to property owners
- hold informal hearings
- schedule and hold formal appeal hearings

### PERFORMANCE ANALYSIS

Ratio studies are used to analyze appraisal accuracy and uniformity overall and by market area within property reporting categories. They are used to determine where appraisals meet acceptable standards and where it does not. This is where we check the equity of existing values and the consistency of values with market activity. By calculating the mean, median, and weighted ratios. In each reappraisal year of this plan, that will be the starting point for establishing the level and accuracy of appraisal performance.

# **REVALUATION DECISION (REAPPRAISAL CYCLE)**

The statutory requirements for a reappraisal are once every three years. Along with land adjustments made in 2015 and the 2016 adjustments on Highway 60, New York Street, South Main and Original Town Hereford on commercial property our ratios are coming in at 95% with a 9.43 COD. With physically inspecting all commercial properties when we are working personal property, we are able to see new additions, deletions, and major depreciation to property in which we will flag these accounts to make adjustments when we work our building permits. So for now, in 2017 we feel we are good with commercial property.

We reappraised all homes in 2015 inside the city limits. 2016 was a MAPS year and there were no changes on residential properties in 2016. We will run our ratio studies in 2017 to see what we need to do on the residential properties.

We worked four of our rural maps in 2016 and hope to finish our rural reappraisal in 2017. The Market Value and Ag Value of farm land is reappraised every year.

# ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for this reappraisal plan will be met by the Board of Directors each year. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. The information systems are kept current with scheduled upgrades and the mapping system is continually updated with property splits and ownership data. Marshall and Swift schedules are also updated throughout the year.

### PLANNING AND ORGANIZATION

The target dates for this plan will be, to complete each area of work by May 1<sup>st</sup>. Staff and contracted personnel will begin January 1<sup>st</sup> of each year. Real, business personal property, personal auto and utility parcels are divided between appraisal district staff and contractors. Ratio studies, schedules and ag values will be worked by the Chief Appraiser and Deputy Chief. All renditions will be worked and entered in the computer as they arrive in our office. Data entry and quality checks will be continuous throughout the process.

#### MASS APPRAISAL SYSTEM

All renditions, homesteads, and special appraisal forms are updated to meet State requirements. All properties that have been coded on the computer to receive a form and all requests for forms are mailed in mid-January. All schedules that are programmed in the computer are reviewed with the sales ratio studies for any revisions that need to be made.

### **PILOT STUDY**

New and or revised mass appraisal schedules are tested each year. Ratio studies are used to see if the revisions are accurate and reliable in the different market areas. Overlapping properties are reviewed to match property accounts and property owners.

# **DATA COLLECTION**

Office and field procedures are reviewed and revised as required for data collection. Sales price verification letters are entered as they are received from buyers and used to check schedules. Building permits are used for any new construction and remodeling that has taken place. Re-inspections of problematic properties: make sure all improvements are documented and schedules are up to par with the market.

# VALUATION

Production of values begins with market analysis, schedule development and the calculation of preliminary values. A ratio study then evaluates the accuracy and consistency of the values between property types and areas. When the schedules produce acceptable results, they can be used to produce values. This includes the importing and exporting of values for overlapping properties in our district.

## MASS APPRAISAL REPORT

Mass appraisal is the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing. The purpose of mass appraisal is the equitable and efficient appraisal of all property in a jurisdiction for ad valorem tax purposes. Mass appraisal judgments relate to groups of properties rather than single properties. The required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar. A written report is completed in compliance with STANDARD RULE 6-8 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6-9 of USPAP. This written reappraisal plan is attached to the report by reference (certifying check list).

### **VALUE DEFENSE**

Appraisal Notice of Value are prepared and delivered to property owners as prescribed by law. Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested. After the appeals process is completed, values are certified to each taxing unit and tax billing can begin.

## PROJECT WORK PLAN

# DEAF SMITH COUNTY APPRAISAL DISTRICT

The Deaf Smith CAD appraises for 13 taxing units in 1500 square miles. The total yearly parcels average 11,991. The Deaf Smith CAD contracts with each of the taxing units to collect the taxes. There are 6 full time employees, 2 have the RPA (Registered Professional Appraiser) State certification and 1 has the RTA (Registered Texas Assessor/Collector) State certification. This office follows the Property Tax Calendar as published by the Texas Comptroller of Public Accounts.

### **REAL PROPERTY**

Field inspections are carried out by the staff and contractors. Beginning with rural properties, and then city properties, each parcel is inspected for any physical, functional or economic factors which might have changed. Agriculture land is inspected for changes in use. Photographs are taken and linked with the property account on the computer. New improvements are measured at this time, and building permits are checked for completion. Throughout the year copies of deed records are appropriately maintained and filed for future reference. There are approximately 10,600 real estate parcels in the Deaf Smith County Appraisal District.

### PERSONAL PROPERTY

Appraisal District staff and contractors hired by the district receive information in the form of renditions and government reports that must by recorded, such as for utility and pipeline companies. The Comptrollers personal property guide along with Marshall and Swift are used to ensure accurate values. A third party is used in discovering and valuing Business Vehicles. There are approx 1,200 business personal property accounts.

### MARKET AREAS

Farm and ranch, commercial, industrial. Deaf Smith County is a large county with approximately 1,500 square miles. With only one urban area in the entire county the market areas for farm and ranch, commercial, and industrial properties will be the entire county. This means that the sales and market data collected for these property types can be used throughout the county in developing schedules and appraising these properties.

Residential (including manufactured housing). Residential properties are primarily located in the one urban area of the City of Hereford (85%) and a few are in the rural areas of the county (15%). In examining the market through sales analysis, interviews with realtors and taxpayers the neighborhoods have been defined and mapped. The neighborhoods are given a number but are also refer to by name; the name is the dominate City Addition in that area. The residential areas divided into neighborhoods as follows:

- Nbhd 1(Welsh) This neighborhood consists of four parts of the City of Hereford. (A) The part of the City of Hereford that is north of West Park Avenue and west of North 25 Mile Ave. This includes the Welsh addition with all of its subdivisions, Green Acres Addition and First Realty Addition. (B) Also the area of the City that is north of 15<sup>th</sup> Street and between North 25 Mile Avenue and Avenue –F-, consisting of the Bluebonnet Additions and North Dale Addition. (C) the Coneway subdivision that is all of the houses on Rio Vista Drive and (D) the RidgeCrest Addition (all of the houses north of Country Club Drive) and the Knob Hill Addition (north of Columbia Drive and south of Country Club Drive with Avondale Street on the West and South Lane on the East.
  - This is generally the preferred neighborhood to live. These are the newer homes, generally built in the 1960's and forward, they tend to be larger with more modern amenities such as multiple baths, two (or more) car garages and are updated (modernized) more often.
- Nbhd 2(Evants) This neighborhood is the part of Hereford that is north of East Park Avenue from North 25 Mile Avenue to Avenue –K- and north of Forest Avenue from Ave. K to Whittier Street with the exception of Bluebonnet additions and North Dale Addition (this area is north of Fifteenth Street and west of Avenue –F-). In addition to the above South Douglas, South Centre and Thunderbird Streets will be a part of Nbhd 2 as they consist primarily of FHA style houses.
  - This area is more diverse than neighborhood 1, while there are many larger, quality homes these are older than nbhd 1 and they do not have as many amenities for example many only have a one car garage, these homes are not updated as often. Most of the "FHA" homes are located here. There are many inferior smaller houses without garages and only one garage, some of these are never updated. A large number of these homes are rental property.

# **MARKET AREAS - Continued**

- Ratio studies will be broken down into 1) Good Quality Residences, 2) FHA type Residences 3) Frame Homes and 4) Low/Old or poor quality residences. The last two categories sales analysis will be helpful to use when appraising Nbhds 3 and 4.
- Nbhd 3(OT short for Original Town) This area is residential part of Hereford Original Town and Whitehead Addition. The boundary is south of E. Park Ave. and east of S. 25 Mile Avenue, north of Country Club Drive and west of S. Ave. –K- (one square mile consisting of Block K-3 Section 60), except for Ridgecrest and Coneway Additions.
  - This neighborhood consists of the oldest homes in Hereford, most of these homes are 80, 90 and even 100 years old. Many of the better quality houses have been maintained and updated, some have not been updated and are in poor quality and may be rental properties.
    - Ratio studies will need to primarily differentiate between the updated residences and the ones in need of remodeling or are at the end of their useful lives.
    - Because of the age of these houses, depreciation will need to be carefully considered.
- Nbhd 4 (Womble) Three areas of town are included in this neighborhood. A) The residential part of an area of town that is east of North Avenue –K-, south of Forest Avenue. B) Rickets Addition, this is south of Austin Road and Country Club Drive but north of Lewis Street and between South Lane and South Avenue –K-. C) This is Womble Addition; roughly it consists of everything west of South 25 Mile Avenue, south of West Park Avenue and North of Hwy 60 (1<sup>st</sup> Street and Holly Sugar Road. The western boundary is South Kingwood with the exception of South Douglas, South Centre and Thunderbird Street.
  - Consists of the poorest quality and smallest homes in Hereford. A Few have been updated; however the overall construction quality remains average to poor.
     Sometimes sales information may be slight and we will then need to use the sales data from Nbhd 2's Frame and Old/Poor categories.
- Nbhd 6 (San Jose Community) This area consists of Finlan Subdivison and Hereford Housing Addition. It is outside of the city and is located about ½ mile south of the intersection of Hwy 60 and Hwy 385. This area is unique in that it is made up of World War II prisoner of war barracks. These were moved in after the war from the prisoner of war camp several miles south of Hereford. The quality is very poor. Market value is very hard to calculate. There is almost no sales as these homes are usually kept in the family.
  - O It is not possible to do ratio studies for this neighborhood. To appraise this area we have to use the Old/Poor class of the market data from Nbhds 2 and 4. If at all possible (and that is a big IF) try to get a couple of sales in Nbhd 6 to come up with a negative adjustment factor to apply to the Old/Poor class and then appraise the property.

# **WORK PLAN SCHEDULE**

Attached is the schedule for our appraisal work for 2017 and 2018.

# TIME LINE/WORK PLAN FOR 2017

# October 2016

- Ratio Studies a) Market value of ag-land, b) major residential nbhds, c) commercial properties. (Appraisers will analyze ratio studies and determine the areas, categories or nbhds that will need to be appraised.) Preliminary results show that the Rural needs to be reappraised / inspected, and the commercial and In Town residential areas will be a schedule adjustment.
- Start Rural Reappraisal Maps (See Appraiser's Meeting)
- Comptroller's MAP submission.
- Comptroller's Property Value Study.
- Quarterly CAD Board of Director's meeting.

# November 2016

- > Depreciation schedule for personal property. Review other schedules.
- Review Retirement I.P.S.
- Work Rural Maps

# December 2016

- Send Business Personal Property Renditions.
- > Get building permits from City Building & Zoning department.
- Rework Commercial Schedule, update classification on commercial properties.
- Annual Report to the Public.

# January 2017

- > Send homestead forms (include homestead removal letter).
- Publicize the legal requirements for filing rendition statements and the availability of the forms, including exemptions and ag-value
- > Send Homestead forms (include homestead removal letter).
- Send Ag value forms.
- January Statements.
- PTD Feb 1 Sales Submission
- Give public notice of 2017 capitalization rate used to appraise property with low and moderate income housing exemption (Sec. 11.1825).
- > CAD Board of Director's meeting.
  - Annual review of Investment Policy.
  - $\Lambda$  Approval of the Ag Advisory Board members by the CAD Board of Directors.
  - Annual review of Chief Appraiser by Board
- Mail out Ag Survey for the 2015 crop year.
- Send Comptroller Chief Appraiser's eligibility.

# February 2017

- Disburse special inventory taxes from escrow accounts to taxing units.
- Based on Ratio Studies, review and adjust Nbhds 1, 2, 4 and 6.
- > Chg 17/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).
- Physical inspection of Mobile Homes.
- Physical inspection of Business Personal Property.
- Ag Advisory Meeting with Chief Appraiser.
- > Continue rural reappraisal.

# March 2017

- Vehicle schedule.
- Continue reappraisal work.
- The chief Appraiser notifies the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).

# **April 2017**

- Finish Business Personal Property.
- Market value land schedule and Ag value schedule on agricultural land.
- CAD Board of Director's meeting.
- Finish reappraisal work.

# May 2017

- Send Oldham CAD values on current year appraisal cards.
- May Tax Notices.
- Send out Appraisal Notices
- Chief appraiser must publish notice about taxpayer protest procedures in a local newspaper.
- Chief appraiser to prepare appraisal records and submit to ARB (Sec. 25.01, 24.22).

# June 2017

- Hold Informal hearings.
- ARB Hearings.
- Chief appraiser submits preliminary 2018 budget to CAD board and taxing units.

# July 2017

- Chief Appraiser to certify appraisal roll to each taxing unit by July 25th.
- Effective Tax Rates.
- > CAD reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005).
- ARB (Appraisal Review Board) approves appraisal records by July 20<sup>th</sup>.
- CAD Board of Director's meeting.
  - Λ 2018 CAD budget public hearing and adoption
  - $\Lambda$  Board adopts Reappraisal Plan (on even years) [10 days before the meeting, send taxing entities copy of notice of hearing]
  - $\Lambda$  Audit presentation.

# August 2017

- Create New Year layer in computer.
- Send PTD Sales Submission.
- Send EARS (Final Submission).
- Import / Export values for overlapping property.

## September 2017

- Print and mail Tax Statements, print Levy Rolls
- Send Taxing Entity votes for CAD Board of Directors in 2018

# TIME LINE/WORK PLAN FOR 2018

# October 2017

- Ratio Studies a) Market value of ag-land, b) major residential nbhds, c) commercial properties. (Appraisers will analyze ratio studies and determine the areas, categories or nbhds that will need to be appraised.) Preliminary results show that the Rural needs to be reappraised / inspected, and the commercial and In Town residential areas will be a schedule adjustment.
- Start Rural Reappraisal Maps (See Appraiser's Meeting)
- Comptroller's MAP submission.
- Comptroller's Property Value Study.
- Quarterly CAD Board of Director's meeting.

# November 2017

- > Depreciation schedule for personal property. Review other schedules.
- Review Retirement I.P.S.
- ➢ Work Rural Maps

# December 2017

- Send Business Personal Property Renditions.
- > Get building permits from City Building & Zoning department.
- Rework Commercial Schedule, update classification on commercial properties.
- Annual Report to the Public.

# January 2018

- Send homestead forms (include homestead removal letter).
- Publicize the legal requirements for filing rendition statements and the availability of the forms, including exemptions and ag-value
- Send Homestead forms (include homestead removal letter).
- Send Ag value forms.
- January Statements.
- PTD Feb 1 Sales Submission
- Give public notice of 2018 capitalization rate used to appraise property with low and moderate income housing exemption (Sec. 11.1825).
- CAD Board of Director's meeting.
  - $\Lambda$  Annual review of Investment Policy.
  - $\Lambda$  Approval of the Ag Advisory Board members by the CAD Board of Directors.
  - Annual review of Chief Appraiser by Board
- Send Comptroller Chief Appraiser's eligibility.
- Mail out Ag Survey for the 2015 crop year.

# February 2018

- > Disburse special inventory taxes from escrow accounts to taxing units.
- Based on Ratio Studies, review and adjust Nbhds 1, 2, 4 and 6.
- Chg 18/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).
- Physical inspection of Mobile Homes.
- Physical inspection of Business Personal Property.
- Ag Advisory Meeting with Chief Appraiser.

Continue rural reappraisal.

# March 2018

- Vehicle schedule.
- Continue reappraisal work.
- The chief Appraiser notifies the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).

# April 2018

- Finish Business Personal Property.
- Market value land schedule and Ag value schedule on agricultural land.
- CAD Board of Director's meeting.
- Finish reappraisal work.

# May 2018

- Send Oldham CAD values on current year appraisal cards.
- May Tax Notices.
- Send out Appraisal Notices
- Chief appraiser must publish notice about taxpayer protest procedures in a local newspaper.
- > Chief appraiser to prepare appraisal records and submit to ARB (Sec. 25.01, 24.22).

# June 2018

- Hold Informal hearings.
- ARB Hearings.
- Chief appraiser submits preliminary 2019 budget to CAD board and taxing units.

# July 2018

- > Chief Appraiser to certify appraisal roll to each taxing unit by July 25th.
- Effective Tax Rates.
- > CAD reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005).
- ARB (Appraisal Review Board) approves appraisal records by July 20<sup>th</sup>.
- > CAD Board of Director's meeting.
  - Λ 2019 CAD budget public hearing and adoption
  - $\Lambda$  Board adopts Reappraisal Plan (on even years) [10 days before the meeting, send taxing entities copy of notice of hearing]
  - $\Lambda$  Audit presentation.

# August 2018

- Create New Year layer in computer.
- Send PTD Sales Submission.
- Send EARS (Final Submission).
- Import / Export values for overlapping property.

# September 2018

Print and mail Tax Statements, print Levy Rolls Send Taxing Entity votes for CAD Board of Directors in 2019

# **Personal Property Procedures**

For

# Morgan Ad Valorem Services, Inc. (MAVSI)

# Covering property types L & J

#### Contents:

Properties covered by this procedures document
Discovery of new properties
Schedules
Reappraisal Plan
Identifying upgrades, changes, or improvements to existing properties
First year procedures
Uniformity

# Properties covered by this procedures document:

- 1. Category L properties. Described Personal Properties.
  - a. L1 Commercial Personal Property
  - b. L2 Industrial Personal Property
- 2. Category J Properties. Described as
  - a. J1 Water distribution systems
  - b. J2 Gas Distribution Systems
  - c. J3 Electric Companies (Including Co-op's)
  - d. J4 Telephone Companies (Including Co-ops)
  - e. J5 Railroad personal property (non rolling Stock)
  - f. J6 Pipeline Companies
  - g. J7 Cable Television companies
  - h. J8 Other Types of Personal Property (Includes Compressors & communication towers not otherwise defined as J4)

#### Schedules:

Schedules are developed each year by MAVSI using industry standard publications and data. MAVSI subscribes to various publications providing various variable data allowing for the development of indexes, depreciation, and original cost schedules to be used in the appraisal of personal property. This data along with the expertise and experience of our appraisers are then used to develop the various schedules. Copies of schedules used are given to the various

appraisal districts for which MAVSI appraises the defined property types for, and can be obtained by taxpayers upon request.

#### Reappraisal Plan:

Unless otherwise defined or required by the Appraisal District, reappraisal of the property types defined herein and contracted to be appraised by MAVSI is done every year. Each year stands on its own as a new reappraisal cycle.

## Identifying upgrades, changes, or improvements to existing properties:

Each year MAVSI attempts to identify any upgrades, changes, or improvements to the herein defined property types. There are various ways of attempting to identify these changes, and MAVSI attempts to use as many of the methods on each property as possible depending on the property type, location, accessibility, etc... The various methods we attempt to use are:

- Performing a physical site visit to the property on a yearly basis when possible and feasible. This can include an actual tour of the property or just a physical stop at the facility to visually inspect the property.
  - Take pictures each year of the subject property when possible and compare each year.
  - Note any CWIP (Construction Work in Progress) visually identified during visite
  - c. Speak with Appraisal District personnel to determine if any of their staff has noted any construction or improvements from one year to the next. Also verify if any building permits or other construction type permits have been filed.
  - d. Make sketches of property when feasible.
- 2. Contacting the owner verbally and discussing the property each year.
- 3. Compare rendition information from one year to the next.
- 4. When available, use aerial photographs of properties for comparison.

#### First Year Procedures:

When a property is placed on the roll for the first time, MAVSI attempts to perform all the following steps to properly place the property on the Appraisal roll.

- 1. Identify the property as new.
- 2. Identify the situs of the property.
- Identify the ownership of the property.
- 4. Identify the type of the property.

- 5. Appraise the property.6. Place the property on the Appraisal Roll.

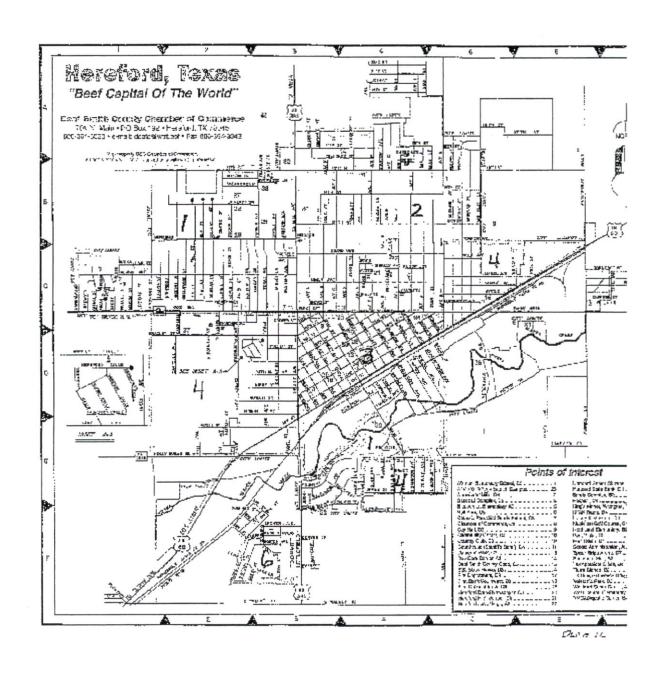
# Uniformity:

MAVSI being a smaller company, is able to more closely work together as a staff to verify that we are looking at the various properties in a uniform manner.

List of special heavy industry and manufacturing plants included in personal property to be appraised by MA VSI.

- (1) ADM GRAIN (formerly ADM FARMLAND)
- (2) ADM CORN PROCESSING
- (3) ADM GROWMARK (DBA ADM CORNSWEETNERS)
- (4) ATMOS ENERGY WES-TEX DIVISION (formerly Oneoke)
- (5) AZTECA MILLING LP
- (6) BNSF RAILWAY
- (7-11) CAVINESS- 5 ENTITES (JOINT VENTURE/BEEF PACKER/DEVELOPMENT CORP/PACKING/PALO DURO MEAT)
- (12) DEAF SMITH ELECTRIC COOP
- (13) FARMERS ELECTRIC COOP
- (14) NATURAL GAS PIPELINE CO OF AMERICA
- (15) AGRITEXAS LP
- (16) PAISANO PRONTO
- (17) RICHARDSON MILLING
- (18) F!BERLIGHT
- (19) SOUTHWESTERN PUBLIC SERVICE CO
- (20) SW BELL TELE LP (INCL)
- (21) TEJAS INDUSTRIES INC (formerly Herford Bi Products)
- (22) TRANSWESTERN PIPELINE CO
- (23) NUS TAR LOGISTICS
- (24) VALOR TELECOM
- (25) WT SERVICES INC
- (26) WEST TEXAS GAS INC
- (27) WEST TEXAS RURAL TELE COOP INC
- (28) HEREFORD RENEWABLE
- (29) WHITE ENERGY
- (30) RICHARDSON INTL
- (31) SHARYLAND
- (32) TX HEREFORD WIND \*
- (33) CHERMACK
- (34) MARIAH

(Note: Regular Industrial Accounts are at \$500, wind farm accounts are at \$750)



# APPENDIX: Communication tools

OBJECTIVE: Communication is necessary to any organization's success. The following paragraphs will outline the basic forms of communication and equipment approved and available for use by the Deaf Smith County Appraisal District appraisers and staff.

- Types of Communication
- External communication reaches out to the taxpayers and their agents, governmental entities and to provide customer service. This type of communication includes informational documents, letters, telephone calls, Web sites and anything else that makes the public aware of what the DSCAD does.

Image is extremely important in external communication! Our communication represents who we are; and should our professionalism.

•Internal communication is essential to preforming the work that we do. We must provide the direction for the staff including periodic Appraisers Meetings. These can be formal and informal discussions. Periodic meetings with the board of directors and advisory boards should be planned for regular intervals over each upcoming year.

Effective communication requires tools and planning. In this session, we will discuss those tools, as well as planning guidelines, to facilitate this key element of your business, communication. The following discussion will be grouped into:

Basic communication tools

<u>Mail</u> - Even with all the modern methods of communication, regular postal mail is still one of the most powerful tools for the CAD. It adds a personal touch; it's used for delivering secure documents, contracts, and legally required notices. A postage machine is maintained by the CAD.

<u>Landline Telephones</u> - Our line has the capability to take messages in case it is not answered personally. When leaving phone messages, clearly state your name and phone number at the beginning and the end of the message.

<u>Cell phones/Smart Phones</u> - The District has provided the appraisers with cell phones. Be polite in cell phone use! Good business courtesy includes avoiding being interrupted by telephone calls when in a meeting or talking to customers.

• The CAD is moving away from cell phone to smartphones, these are capable of text messaging and include a camera and video recorder. Outside the office a smartphone can become a valuable tool for e-mail, web browsing and the ability to review and edit documents. In addition they have global positioning system (GPS) capability and many other available applications.

<u>Video and Web Conferencing</u> - Video conferencing transmits and receives images and voice in real-time. Web conferencing adds another dimension - it allows you to share documents and applications. These can be valuable training tools. We use www.WebEx.com conferencing solution from Cisco Systems, Inc.

<u>Social networking sites</u> - Facebook has been used as a tool to gather information for the appraisers. No official presence is being utilized at this time. A note of caution on Internet social networking: once you put something out there it's hard to take it back, so you have to be careful.

Online chat tools – These are not utilized by the CAD.

<u>Fax Machines</u> - The district provides a stand-alone fax machine, using a dedicated phone line. Use a cover page that is appropriate for the district. Remember, this is an external communication that reflects our business and image.

<u>Computers</u> - A computer is a key tool in our business. Computers are used for word processing, e-mail, accounting, and spreadsheet work.

- Desktops This is the most common type of computer: one that is set up to operate in your office. The computer system include: A flat-panel monitor, internet connectivity, a CD/DVD drive and USB ports.
- A printer. Laser printers are provided including one all-in-one printer.
- Some type of backup storage should also be considered, such as a USB Flash Drive, External Hard Drive or a writable CD or DVD.
- An antivirus program is essential and should never be turned off unless you receive permission.
- Laptops may be utilized as needed.
- Notebooks may be utilized as needed. K
- Keep all documentation, software, and accessories that come with your device.

<u>Auxiliary Products</u> - A number products can be used in conjunction with your computer to enhance the functionality and productivity.

- Digital Camera a picture taken by this type of camera can be directly loaded onto your computer for a variety of uses. This has proved a very valuable tool for the CAD.
- Scanner when you have a printed copy of something that you would like to include as part of a
  digital document, you can create a digital image by scanning the printed copy with this type of
  equipment.
- Wireless Transmission this feature allows you to communicate with other devices equipped with the same feature. The advantage is that equipment is available without all the cords. Ease of set up is appealing and has many productive implications

<u>Internet</u> - The Internet has become a very important communication and research tool. Search engine such as Google or Yahoo can provide information about property, companies and products. We can search for owner information.

# Communication goals for Staff:

- 1. Gain the capability to do word processing, spreadsheets, and e-mail.
- 2. Gain the capability to use a smartphone.
- 3. Learn digital technology including use of pictures.
- 4. When leaving messages, clearly and slowly repeat your name and number.
- 5. Don't overlook the Internet and smartphones as important business tools.

# Deaf Smith County Appraisal District Reappraisal Plan, Tax Years 2017 and 2018

Approval by the Deaf Smith County Appraisal District Board of Directors

Edwal aluni

Chairman

Secretary

Chief Appraise

Date 7-28-16

# Morgan Ad Valorem Services, Inc.

# CONTRACT FOR APPRAISAL SERVICES PERSONAL PROPERTY

Prepared for

# DEAF SMITH COUNTY APPRAISAL DISTRICT

FOR YEAR(S) 2017/2018

TEC # 2016-137374 Contract # PP-2017-2018001

# CONTRACT FOR APPRAISAL SERVICES

# PERSONAL PROPERTY

STATE OF TEXAS §

COUNTY OF DEAF SMITH §

THIS CONTRACT, made and entered into by and between DEAF SMITH COUNTY APPRAISAL DISTRICT of DEAF SMITH County, Texas, a political subdivision of the State of Texas, acting by and through its governing body, the Board of Directors (hereinafter referred to as "Appraisal District"), and Morgan Ad Valorem Services, Inc. a professional appraisal firm, P.O. Box 8938, Amarillo, Texas, (hereinafter referred to as "Appraisal Firm").

# WITNESSETH

WHEREAS, the Texas Constitution specially provides that taxation shall be equal and uniform and that property shall be taxed according to its value to be determined as provided by law; and,

WHEREAS, the Texas Legislature enacted the PROPERTY TAX CODE as a result of the Constitutional Mandate of equality and uniformity; and,

WHEREAS, Title I, Chapter 6, Section 6.01 of the Code established an Appraisal District in each county in the State with responsibility for appraising all taxable property in the Appraisal District for ad valorem tax purposes for all taxing units in the district; and,

WHEREAS, Title I, Chapter 6, Section 6.03 of the Code provides for the election of a Board of Directors to serve as the governing body of the Appraisal District; and,

WHEREAS, Title I, Chapter 25, Section 25.01 (b) of the Code empowers the Board of Directors, to contract with a private appraisal firm to perform appraisal services for the district; and,

WHEREAS, the Appraisal District has determined that it would be wise and to the best interest of the Appraisal District to employ experts skilled in the matter of appraising and valuing certain hereinafter described property located within the boundaries of the Appraisal District and subject to ad valorem taxes in said district, and compile taxation data relating thereto for use of the Board of Directors and the Appraisal Review Board of said district; and,

WHEREAS, the Board of Directors has found and determined and does hereby find and determine that the Appraisal Firm has special skill and experience so as to enable the Appraisal Firm to compile such taxation data, and that the Appraisal Firm should be retained by this Appraisal District to assist it and its staff to comply with the uniformity and equality provisions of the Texas Constitution and the statutory provisions of the Property Tax Code.

NOW, THEREFORE, THE PARTIES HERETO HAVE AGREED AND DO CONTRACT AS FOLLOWS:

- A. "Appraisal District" shall mean the Board of Directors of the DEAF SMITH COUNTY APPRAISAL DISTRICT.
- B. "Appraisal Firm" shall mean Morgan Ad Valorem Services, Inc., a professional appraisal firm, of P.O. Box 8938, Amarillo, Randall County, Texas.

C. Properties to be appraised by the Appraisal Firm under the terms of this contract shall mean properties classified as Industrial Personal Property and any other Personal Property as agreed to by both parties. (See Attachment "A" for list of specific properties.)

The Appraisal Firm agrees as follows:

That it is well and fully advised as to the meaning and application of the ad valorem tax laws of the State of Texas and that its appraisals will comply with such statutes and laws.

That it will appraise for the tax year(s) 2017/2018 all of the above-listed and described properties located in the Appraisal District, for ad valorem tax purposes, and in the process of so doing, will gather and compile as of January 1st of said years all information and data reasonably needed and reasonably available pertaining to the value of such properties, and furnish said data and information to the Appraisal District for the purpose of equalizing valuations of such properties with other properties in the district for each year covered by this contract.

That it will make available to the Appraisal District in the form and manner required by the Property Tax Code copies of the appraisals of the properties covered by this contract, together with supporting data of such appraisals.

That it will meet with taxpayers who respond to the Notices of Appraised Value and review with them the appraisals of the property, and will meet with the Appraisal Review Board when necessary and desirable to present testimony and evidence as to the value of any property being protested, and will generally assist the Appraisal District in the equalization of values of property subject to this contract as the Appraisal District may see fit until final action is taken fixing and equalizing the values for taxation for the year(s) 2017/2018.

That it will furnish and pay for all supplies needed for the proper execution of this contract.

That it will prepare and furnish to the Chief Appraiser by May 15 appraisal records listing all property that is taxable in the Appraisal District as provided for in Section 25.01.

That it will prepare and make available to the Chief Appraiser copies of the appraisals, together with supporting data.

That it will prepare and furnish to the Chief Appraiser by July 25 appraisal rolls for each tax assessor as provided for in Section 26.01.

That it will follow all IAAO and USPAP testing standards and procedures as applicable to the properties appraised herein.

### TERMINATION

In the event of termination or suspension, APPRAISAL FIRM shall be entitled to receive payment in full (at the amounts and rates set forth herein, or if not specifically set forth in this Agreement, at APPRAISAL FIRM's standard or published rates) for all services, software, licenses and/or bonding delivered by APPRAISAL FIRM up to the effective date of the termination or suspension, as the case may be, plus such other charges as may be agreed upon by the parties. Also, Appraisal Firm shall be entitled to a termination fee equal to 50% of the remaining contract charges from the date of the early termination by the client to the original contracted date of termination.

# The Appraisal District agrees as follows:

That it will employ the Appraisal Firm to perform the services as outlined hereinabove for the tax year(s) 2017/2018 and in consideration for the performance of these services the Appraisal District agrees and obligates itself to pay the Appraisal Firm out of the funds allocated to it by the taxing units in the district, as provided in the Property Tax Code, a sum of money equal to (\$18,000.00) EIGHTEEN THOUSAND DOLLARS for each of the year(s) 2017/2018 which payments shall be made as follows:

2017/2018 (per year)

Amount	Month Due
\$4,500.00	January
	February
	March
\$4,500.00	April
	May
	June
\$4,500.00	July
	August
	September
\$4,500.00	October
	November
	December

This contract covers property that is within the appraisal district at the time of the signing of this contract. If any new or additional property is added to this contract, the fee may be adjusted to the satisfaction of both parties. (See Attachment "A").

That it will at any time same may become necessary, pass and enter of record such orders as may be proper and necessary to legalize and facilitate the payment of all sums due the Appraisal Firm.

All parties to this agreement distinctly understand and agree as follows:

That each will lend every assistance to the other in the effective performance of this contract.

That payments made hereunder by Appraisal District to Appraisal Firm are in no way contingent upon the amount of or increase in the appraised, assessed, or taxable value of property appraised by the Appraisal Firm.

That any language contained herein which might be construed to the contrary notwithstanding that if any word, phrase, sentence, paragraph or provision of this contract shall be for any reason declared or adjudicated to be invalid such decision or adjudication shall not affect the validity of the remaining portions hereof.

That the execution of this contract is authorized by proper resolution duly adopted by the Board of Directors of the Appraisal District and duly approved by its Chief Appraiser.

That there exists a possibility the Texas Legislature will enact changes in the Property Tax Code. Should that occur the parties will re-examine this contract and re-negotiate same, if necessary. Further, should there be a judicial interpretation of the Property Tax Code which affects the legality or validity of any portion of this contract, the parties will re-examine this contract and re-negotiate same, if necessary.

And for the true and faithful performance of all and every one of the agreements and covenants stated, the said parties hereto bind themselves, their successors and legal representatives, each to the other; provided, however, nothing herein is intended to impose liability for payment of the appraisal fees upon the District Directors and Chief Appraiser in their individual capacities, and Appraisal Firm does hereby release, indemnify and hold harmless said District Directors in their individual capacities from and for payment of said appraisal fees.

IN WITNESS WHEREOF, the paragraph day of July 2016	ties to this agreement have hereunto set their hands this
CHAIRMAN, BOARD OF DIRECTORS S	DEAF SMITH COUNTY APPRAISAL DISTRICT  Cur, b. Mail  ECRETARY, BOARD OF DIRECTORS
DIRECTOR	DIRECTOR Janey
DIRECTOR	DEN ENDE
DIRECTOR	DIRECTOR
DIRECTOR	DIRECTOR
APPROVED BY:  CHIEF APPRAISER  Morgan Ati Valor	orem Services, Inc.

# ATTACHMENT 'A'

List of special heavy industry and manufacturing plants included in personal property to be appraised by MAVSI.

- (1) ADM GRAIN (formerly ADM FARMLAND)
- (2) ADM CORN PROCESSING
- (3) ADM GROWMARK (DBA ADM CORNSWEETNERS)
- (4) ATMOS ENERGY WES-TEX DIVISION (finally Oneoke)
- (5) AZTECA MILLING LP
- (6) BNSF RAILWAY
- (7-11) CAVINESS 5 ENTITES (JOINT VENTURE/BEEF PACKER/DEVELOPMENT CORP/PACKING/PALO DURO MEAT)
- (12) DEAF SMITH ELECTRIC COOP
- (13) FARMERS ELECTRIC COOP
- (14) NATURAL GAS PIPELINE CO OF AMERICA
- (15)AGRITEXAS LP
- (16) PAISANO PRONTO
- (17) RICHARDSON MILLING
- (18) FIBERLIGHT
- (19) SOUTHWESTERN PUBLIC SERVICE CO
- (20) SW BELL TELE LP (INCL)
- (21) TEJAS INDUSTRIES INC (firmly Herford Bi Products)
- (22) TRANSWESTERN PIPELINE CO
- (23) NUSTAR LOGISTICS
- (24) VALOR TELECOM
- (25) WT SERVICES INC
- (26) WEST TEXAS GAS INC
- (27) WEST TEXAS RURAL TELE COOP INC
- (28) HEREFORD RENEWABLE
- (29) WHITE ENERGY
- (30) PANHANDLE MILLING
- (31) SHARYLAND
- (32) TX HEREFORD WIND
- (33)Astra Wind LLC (Transmission lines only)
  - (34) MARIAH ENERGY (Transmission Lines only)
  - (35) PATTERN RENEWABLES (Broadview Energy) Wind farm

(Note, not included as of 11-16-16 contract; Chermac energy to be added in 2018 possibly, and Canadian Breaks may be added for 2017.

Agent for Canadian breaks does not think there will be anything on site as of 1-1-17 in Deaf Smith County.)

(Note Wind farms added to contract at \$750 per wind farm)

27447	NATURAL GAS PIPELINE	MAV	27.61 MILES PIPELINE	1,190,800	P
25465	NUSTAR ENERGY LP	MAV	TOWNSHIP 4 RANGE 3 SECTION 7 S300' N330' E30	31,100	R
25711	NUSTAR ENERGY LP	MAV	25.4 MI OF 10' STEEL PIPELINE (LOC IN WALCOTT	951,600	P
25759	NUSTAR ENERGY LP	MAV	11.12 MILES OF 10' STEEL (LOC IN DEAF SMITH CC	416,600	P
26821	NUSTAR ENERGY LP	MAV	WALCOTT PUMPING STATION	444,900	P
24441	PAISANO PRONTO, LTD	MAV	NATURAL GAS PIPELINE - WILDORADO ISD - 3.57	134,500	P
919389	PALO DURO MEAT PROCESSING	MAV	INDUSTRIAL PERSONAL PROPERTY LOCATED AT C.	266,100	P
24430	PANHANDLE MILLING, LLC	MAV	BLOCK 7 SECTION 20, 1 AC OUT OF SE/CORNER, A	1,597,300	R
27450	PANHANDLE MILLING, LLC	MAV	MILL EQUIPMENT	3,000,000	P
27454	PANHANDLE MILLING, LLC	MAV	INVENTORY	12,427,400	P
28080	PANHANDLE MILLING, LLC	MAV	MACHINERY/EQUIPMENT NOT ON R8331	4,520,700	P
920164	SHARYLAND UTILITIES	MAV	INDUSTRIAL PERSONAL PROPERTY (SUB STATION	30,002,200	P
920396	SHARYLAND UTILITIES	MAV	LS03 3.43 MILES 345 KV, WILDORADO ISD	2,658,500	P
920397	SHARYLAND UTILITIES	MAV	LS03 2.12 MILES 345 KV VEGA ISD	1,345,500	P
12156	SOUTHWESTERN BELL TELEPHONE	MAV	TELEPHONE LINES & APPURTENANCES OUT SIDE (	587,300	P
12157	SOUTHWESTERN BELL TELEPHONE	MAV	TELEPHONE LINES & APPURTENANCES IN CITY	620,500	P
5593	TEJAS INDUSTRIES INC.	MAV	BLOCK K-3 SECTION 39 NW/4, 162.39 AC, A-287	6,025,700	R
11735	TEJAS INDUSTRIES INC.	MAV	BUSINESS PERSONAL PROPERTY	34,906,100	P
8292	TRANSWESTERN PIPE LINE	MAV	BLOCK B-5 SECTION 144, PT NW/4 (IMPROVEMEN	1,551,200	R
12160	TRANSWESTERN PIPE LINE	MAV	PIPELINE 16.96 MILES (1960 24') EQUIP, MATERIA	491,500	P
27457	TRANSWESTERN PIPE LINE	MAV	VEHICLES	95,800	P
27837	TRANSWESTERN PIPE LINE	MAV	MATERIALS & SUPPLIES	18,500	P
920808	TX HEREFORD WIND, LLC	MAV	BLOCK M-7 SECTION 42 WIND FARM AND BLDGS	219,495,500	R
12395	VALOR TELECOM ENTERPRISES	MAV	TELEPHONE LINES & APPURTENACES - DEAF SMIT	19,200	P
12397	VALOR TELECOM ENTERPRISES	MAV	TELEPHONE LINES & APPURTENANCES - DEAF SM	62,300	P
12398	VALOR TELECOM ENTERPRISES	MAV	TELEPHONE LINES & APPURTENANCES - HEREFOR	11,400	P
26325	VALOR TELECOM ENTERPRISES	MAV	TELEPHONE LINE & APPURTENANCES IN WILDOR	29,400	P
921086	VESTAS AMERICAN WIND TECHNOLOGY INC	MAV	INDUSSTRIAL PERSONAL PROPERTY - TX HEREFOR	135,100	
918461	W E HEREFORD LTD	MAV	BLOCK K-3 SECTION 42, (S OF RR, E OF ADM),15.3	53,902,400	
918463	W E HEREFORD LTD	MAV	BLOCK K-3 SECTION 42,(175' X 320'),1.286 ACRES	308,600	
11738	W T SERVICES INC	MAV	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES	287,200	
	W T SERVICES INC	MAV	INVENTORY & W T SERVICES PHONE SERVICE (WE	26,000	P
100	TOTAL			668,958,300	

	28261	ADM CORN PROCESSING	MAV	BUSINESS PERSONAL PROPERTY CORN INVENTOR	-	P
	920545	ADM CORN PROCESSING	MAV	BUSINESS PERSONAL PROPERTY Canola pellets - r	4,217,900	P
	5630	ADM GRAIN	MAV	BLOCK K-3 SECTION 42 PT S OF RAILROAD, 81.81 /	1,947,800	R
	8071	ADM GRAIN	MAV		4,755,100	
		ADM GRAIN	MAV		2,992,500	
)						
		ADM GRAIN	MAV	FURNITURE & FIXTURES OFFICE EQUIPMENT	900	
	27436	ADM GRAIN	MAV	COMPUTERS	42,600	
	27437	ADM GRAIN	MAV	VEHICLES	3,300	Ρ
	27438	ADM GRAIN	MAV	RAILROAD LOCOMOTIVE	7,200	Ρ
	27439	ADM GRAIN	MAV	INVENTORY	4,261,200	Р
		ADM GRAIN	MAV		5,966,100	
		ADM GRAIN	MAV		2,739,600	
		ADM GRAIN	MAV	RAILROAD TRACKAGE	278,400	
	27835	ADM GRAIN	MAV	SCALES - PELLET	14,600	Ρ
	5837	ADVANTA US, INC.	MAV	BLOCK K-3 SECTION 59 SE COR, 1 AC, A-357(SE/CC	78,400	R
	12162	AGRITEXGAS, LP	MAV	NATURAL GAS PIPELINE - VEGA ISD/IN WATER DIS	96,600	Ρ
	24442	AGRITEXGAS, LP	MAV	NATURAL GAS PIPELINE - ADRIAN ISD - 1.72 MILE:	121,900	Ρ
		AGRITEXGAS, LP	MAV	PIPELINES	879,600	
				PIPELINE	117,400	
		AGRITEXGAS, LP	MAV			
		ASTRA WIND LLC	MAV	TRANSMISSION LINE IN DEAF SMITH COUNTY	420,500	
	10603	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL (WALCOTT AREA) 15.30 MILES 2' PLAS'	132,700	Ρ
	10604	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL (OUT OF CITY METERS & PIPELINES)	434,600	Р
	10605	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL (IN TOWN METERS, INVENTORY & VEH	3,322,700	Ρ
		ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL - WILDERADO ISD IN DEAF SMITH CO -	24,900	Р
		ATMOS ENERGY / WES-TEX DIVISION	MAV	PIPELINES	393,600	
					266,500	
		ATMOS ENERGY / WES-TEX DIVISION	MAV	NATURAL GAS PIPELINE - WALCOTT ISD - 23.54 M	,	
	22798	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL - FRIONA ISD IN DEAF SMITH CO - PIPE	1,200	
	26289	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL - ADRIAN ISD IN DEAF SMITH CO - PIPE	95,300	Р
	26290	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL - VEGA ISD IN DEAF SMITH CO - PIPELII	10,300	Ρ
	7913	ATMOS ENERGY CORP.	MAV	BLOCK M-7 SECTION 109, E300' W2486' N200'	11,600	R
		AZTECA MILLING L P	MAV	•	1,076,100	Р
		AZTECA MILLING L P	MAV	•	9,445,900	
				•	0,000,000	
		BROADVIEW ENERGY JN LLC	MAV			
		BURLINGTON NORTHERN & SANTA FE	MAV		8,063,300	
	12140	BURLINGTON NORTHERN & SANTA FE	MAV	OUT OF CITY LIMIT, MAINLINE, SIDE TRACT, SIGN,	1,899,100	P
	26819	BURLINGTON NORTHERN & SANTA FE	MAV	VEHICLES, F&F, STORAGE BLDG	146,600	Ρ
	27330	CAVINESS BEEF PACKERS, LTD	MAV	INVENTORY	3,977,800	P
	8070	CAVINESS DEVELOPMENT LTD	MAV	BLOCK M-7 SECTION 151, N OF RR, 177.1 AC, A-15	5,564,800	R
		CAVINESS DEVELOPMENT LTD	MAV		4,420,200	
		CAVINESS DEVELOPMENT LTD	MAV		7,009,000	
		CAVINESS DEVELOPMENT LTD	MAV		8,083,200	
	919686	CAVINESS DEVELOPMENT LTD	MAV	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	8,480,700	
	919919	CAVINESS DEVELOPMENT LTD	MAV	INDUSTRIAL PERSONAL PROPERTY HIDES/RENDEF	6,468,500	Р
	27995	CAVINESS JOINT VENTURE	MAV	BUSINESS PERSONAL PROPERTY	31,900	Р
	11670	CAVINESS PACKING CO INC	MAV	EQUIP-INVENTORY-VEHICLE	841,500	Ρ
		DEAF SMITH CO ELECTRIC COOP	MAV	MABRY BLOCK 17 BURKS, BLOCK 1, LOTS 1-17 & 2	658,900	
					25,100	
		DEAF SMITH CO ELECTRIC COOP	MAV	BLOCK K-3 SECTION 58, IN SE/4, (approx. W330' o	-	
		DEAF SMITH CO ELECTRIC COOP	MAV		3,227,700	
	12143	DEAF SMITH CO ELECTRIC COOP	MAV	VEHICLES, MATERIALS, OFFICE EQUIPMENT	775,700	
	12144	DEAF SMITH CO ELECTRIC COOP	MAV	PERSONAL - LINE IN VEGA ISD	236,700	Р
	12145	DEAF SMITH CO ELECTRIC COOP	MAV	PERSONAL - WALCOTT ISD - LINE & SUB STATION	681,100	Р
	24383	DEAF SMITH CO ELECTRIC COOP	MAV	PERSONAL - LINE IN ADRIAN ISD	289,500	Ρ
		DEAF SMITH CO ELECTRIC COOP	MAV	PHASE 1-2-3 LINES	7,000	
					117,700	
		FARMERS ELECTRIC COOP	MAV	PERSONAL-WALCOTT ISD* ELECT CO. 19.55 MILE		
	24381	FARMERS ELECTRIC COOP	MAV	PERSONAL - ADRIAN ISD * ELECT CO 3.96 MILES L	25,900	
	920529	FIBERLIGHT, LLC	MAV	FIBER OPTIC CABLE COMPANY - BUSINESS PERSOI	743,200	
	920530	FIBERLIGHT, LLC	MAV	FIBER OPTIC CABLE COMPANY - BUSINESS PERSOI	22,300	Р
	920531	FIBERLIGHT, LLC	MAV	FIBER OPTIC CABLE COMPANY - BUSINESS PERSOI	204,300	Р
		FIBERLIGHT, LLC	MAV	FIBER OPTIC CABLE COMPANY - BUSINESS PERSOI	68,100	Р
		GREEN PLAINS ETHANOL STORAGE LLC	MAV		3,575,000	
				•	721,500	
		GREEN PLAINS HEREFORD LLC	MAV	BLOCK K-3 SECTION 23 NE/PT SOUTH OF HWY 60,		
		GREEN PLAINS HEREFORD LLC	MAV		5,000,000	
	918962	GREEN PLAINS HEREFORD LLC	MAV		0,393,600	
	8069	GSM LAND HOLDINGS, LTD	MAV	BLOCK M-7 SECTION 151 E PT S RY, LAND & BLDG	1,140,800	R
		MARIAH DEL NORTE LLC	MAV	TRANSMISSION LINES, EQUIP & INV.	3,251,000	Ρ
		NATURAL GAS PIPELINE	MAV	PIPELINE - 1.76 MILES (WILDORADO AREA)	75,900	
		NATURAL GAS PIPELINE	MAV	COMPRESSOR STATION #169	681,000	
			MAV	BLOCK M-7 SECTION 92 S660' E1320' W2292.8', 2	331,800	
	22/95	NATURAL GAS PIPELINE	IVIAV	DECOR 141:7 SECTION SE 3000 E1320 442232.0, 2	202,000	

# Morgan Ad Valorem Services, Inc. TERMS & CONDITIONS

INSURANCE & INDEMNIFICATION:

Except as provided below, the Company agrees to defend and save harmless the Client, its officers, agents and employees against all claims, demands, payments, suits, actions, recovery, and judgments of every kind and description arising out of the performance of this Agreement, for personal injury or property damage brought or recovered against it by reason of any negligent action or omission of the Company, its agents, or employees and with respect to the degree to which the Client is free from negligence on the part of itself, its employees and agents.

The Client agrees to defend and indemnify and save harmless the Company, its officers, agents and employees against all claims, demands, payments, suits, actions, recovery and judgments of every kind and description arising out of any valuation disputes, or challenges to the methodology employed under this Agreement brought or recovered against it, whether based in contract, negligence or otherwise.

Neither party shall be liable to the other for consequential, indirect or incidental damages, including, but not limited to, loss of tax revenue or claims related to valuation of property, whether based in contract, negligence, errors or omissions on either parties part, or strict liability or otherwise.

In any event, the Company's liability for damages (except for damage to real or personal property or personal injury as provided above) under any theory of liability or form of action including negligence shall not exceed the total amount paid by the Client to the Company under this Agreement for the year in which the damages occurred..

The Company shall carry Public Liability Insurance, Automobile Liability insurance and Worker's Compensation Insurance. The Workers' Compensation Insurance shall provide coverage under the Compensation Act of Texas.

FORCE MAJEURE:

Neither party shall be liable to the other for any loss, damage, failure, delay or breach in rendering any services or performing any obligations hereunder to the extent that such failure, delay or breach results from any cause or event beyond the control of the party being released hereby ("Force Majeure"), including but not limited to acts of God, acts or omissions of civil or military authorities.

If either party is prevented or delayed in the performance of its obligations hereunder by Force Majeure, that party shall immediately notify the other party in writing of the reason for the delay or failure to perform, describing in as much detail as possible the event of Force Majeure causing the delay or failure and discussing the likely duration of the Force Majeure and any known prospects for overcoming or ameliorating it.. Both parties agree to take any commercially reasonable measures to overcome or ameliorate the Force Majeure and its adverse effects on this Agreement, and to resume performance as completely as is reasonably possible once the Force Majeure is overcome or ameliorated.

ARBITRATION:

Except as set forth in this Article, any controversy or claim arising out of or relating to this Agreement shall be settled in binding arbitration before a single arbitrator in a location of the Client's choosing in accordance with the rules of the American Arbitration Association, and judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction over the parties and the subject matter hereof.

During the Period of Agreement and for a period of six months following the project completion date, the Jurisdiction will not solicit for employment or hire any Company employee without the express written consent of the Company.

Additional compensation that may be due the Company as the result of services requested by the Client that are beyond the scope of this Agreement will be invoiced in the month subsequent to the month in which the services were provided.

COMPANY RIGHT TO STOP WORK FOR NON-PAYMENT:

Payment of billings is due within thirty (30) days after the date of each billing. Failure of the Client to make payment when due shall entitle the Company, in addition to its other rights and remedies, to suspend, temporarily, further performance of this Agreement without liability.

# CERTIFICATE OF INTERESTED PARTIES FORM 1295 1 of 1 OFFICE USE ONLY Complete Nos. 1 - 4 and 6 if there are interested parties. CERTIFICATION OF FILING Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties. 1 Name of business entity filing form, and the city, state and country of the business entity's place Certificate Number: 2016-137374 Morgan Ad Valorem Services, Inc Date Filed: Amarillo, TX United States 11/16/2016 2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed. Date Acknowledged: Deaf Smith Central Appraisal District 3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract. PP-2017-2018001 Appraisal Services Nature of interest (check applicable) City, State, Country (place of business) Name of Interested Party Controlling Intermediary Amarillo, TX United States Morgan, James 5 Check only if there is NO Interested Party. I swear, or affirm, under penalty of perjury, that the above disclosure is true and correct. 6 AFFIDAVIT Signature of authorized agent of contracting business entity AFFIX NOTARY STAMP / SEAL ABOVE

Forms provided by Texas Ethics Commission

Signature of officer administering oath

Sworn to and subscribed before me, by the said \_\_\_\_

20\_\_\_\_\_, to certify which, witness my hand and seal of office.

www.ethics.state.tx.us

Printed name of officer administering oath

\_\_, this the \_\_\_

Version V1.0,277

\_\_day of \_

Title of officer administering oath

Mike Arismendez Chair

Thomas F. Butler Vice Chair



Helen Callier Rick Figueroa Catherine Rodewald Ravi Shah Deborah A. Yurco

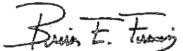
Registered Professional Appraiser

# JAMES RENARD MORGAN

Registration Number: 69494

The person named above is registered by the Texas Department of Licensing and Regulation

Registration Expires: OCTOBER 31 2018



Brian E. Francis Executive Director

Mike Arismendez Chair

Thomas F. Butler Vice Chair



Helen Callier Rick Figueroa Catherine Rodewald Ravi Shah Deborah A. Yurco

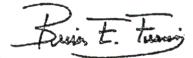
Registered Professional Appraiser

# MIKE G BRENNER

Registration Number: 69493

The person named above is registered by the Texas Department of Licensing and Regulation

Registration Expires: OCTOBER 31 2018



Brian E. Francis Executive Director ic-430.dff



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 11/07/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER. AND THE CERTIFICATE HOLDER.

REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). PRODUCER Joyce Soukup, CIC, CISR, CLCS PHONE (A/C, No, Ext): NCW Insurance (806)376-6301 FAX (A/C, No): (806)376-1449 PO BOX 506 E-MAIL ADDRESS: jsoukup@neely.com INSURER(S) AFFORDING COVERAGE NAIC # Amarillo TX 79105 Capitol Specialty Insurance Corp INSURER A : INSURED INSURER B Morgan Ad Valorem Services, Inc INSURER C 6015 W 45th INSURER D : Ste. B INSURER E Amarillo TX 79109 INSURER F : E&O-2017 COVERAGES CERTIFICATE NUMBER: REVISION NUMBER: THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES, LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. ADDL SUBR TYPE OF INSURANCE LIMITS POLICY NUMBER COMMERCIAL GENERAL LIABILITY EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) CLAIMS-MADE \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GEN'L AGGREGATE LIMIT APPLIES PER: GENERAL AGGREGATE \$ PRO-JECT POLICY PRODUCTS - COMP/OP AGG \$ \$ OTHER: COMBINED SINGLE LIMIT (Ea accident) AUTOMOBILE LIABILITY \$ ANY AUTO BODILY INJURY (Per person) \$ OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED BODILY INJURY (Per accident) \$ AUTOS NON-OWNED PROPERTY DAMAGE (Per accident) \$ AUTOS-ONLY .\$ UMBRELLA LIAB OCCUR EACH OCCURRENCE \$ EXCESS LIAB CLAIMS-MADE AGGREGATE \$ RETENTION \$ \$ RKERS COMPENSATION STATUTE AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE E.L. EACH ACCIDENT \$ NIA OFFICER/MEMBER EXCLUDED? (Mandatory in NH) E.L. DISEASE - EA EMPLOYEE If yes, describe under DESCRIPTION OF OPERATIONS below E.L. DISEASE - POLICY LIMIT Error's & Omissions-Claims Made SGC00694-08 03/20/2017 03/20/2018 Each Erroneous Act 1,000,000 1,000,000 Aggregate DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) Retroactive Date: 3-20-2007 CERTIFICATE HOLDER CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. Insured AUTHORIZED REPRESENTATIVE © 1988-2015 ACORD CORPORATION. All rights reserved.

ACORD 25 (2016/03)

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# Deaf Smith County Appraisal District 2018 Ag Values (Crop Year 2016) Recap Sheet

CAP RATE 0.1000 2016 PAYMENT PAID OCT 2017 USED PLC PAYMENTS AND ARC FOR CORN

IRG 70

WHEAT

MILO 118 CORN ARC 70 COTTON

20 GINNING COST SUB

			SELECT	NET TO	
	CASH	SHARE	(C or S)	LAND	Comptroller
2011 (Drop)			S	\$10.55	\$1.82
2012			S	\$12.91	\$9.21
2013			S	\$5.89	\$0.02
2014			S	\$17.41	\$10.19
2015			S	\$38.29	\$50.18
2016	\$52.00	\$45.93	S	\$45.93	EST 48
	5	YEAR AVE	RAGE NTL	\$24.08	\$23.52
			4YEAR	\$18.63	\$17.40

CATE	GORY	FINAL VALUE PER ACRE
Irrigated Cropland	240	\$230.00
Dry Cropland	152	\$150.00
Native Pasture	68	\$60.00

# GETJOE TO LOWER THE VALUE OF FENSE 1-512-936-6945

	Ca	sh Lease
	Sprinkler (Irrigated)	Row Crop
	\$60.00 Per Acre	Per Acre
NO	WELL DEP	Well Depr.
	\$3.86 Tax	Tax
	\$4.20 Management	Management
\$	\$51.94 NTL SAY 52	NTL
\$8	510.00 NTL/Cap Rate	NTL/Cap Rate
	Sprinkler	
	Row Crop	
	Irrigated Average	Per Acre

AND A TIPICAL CASH 50/AC AND IHAD A SI ON 1/4 SHARE CROP

		DRY CR	OPLAND		
			SELECT	NET TO	
	CASH	SHARE	(C or S)	LAND	Comptroller
2011 (Drop)			S	\$10.86	\$4.76
2012			S	\$12.96	\$13.23
2013			С	\$14.24	\$9.97
2014			C	\$14.92	\$14.47
2015			С	\$16.78	\$18.13
2016			C	17.22	EST 17.72
	5	YEAR AVE	RAGE NTL	\$15.22	\$14.70
			4YEAR	\$14.72	\$13.95
	DF	RY CROPLA	ND VALUE		.**/

	Dry Land	NASS						
	Per Acre	IVASS	23	20 SURVEY	EST STATE	25		
	Domestic Well	NO	11.000	\$2.37	2.77 TAX			
	Tax	- 1	2.77	\$2.76	2.76 FENSE			
	Fence	1	1.4	\$1.40	1.75 MNGT			
	Management		Management		1.61		DOM WELL	ON
\$0.00	NTL		17.22	\$13.26		17.72		
\$0.00	NTL/Cap Rate							
	Dry Cropland							

IN 2013 STATE USED SHARE INSTEAD OF CASH LEASE WOULD HAVE BEEN 13.68 SEE IF THEY CHG THIS

	NATIVE PASTURELAND	)	
		NET TO	
		LAND	Comptroller
2011 (Drop)	-	\$5.61	\$5.89
2012		\$5.89	\$5.88
2013		\$7.15	\$6.30
2014		\$7.03	\$6.31
2015		\$6.96	\$5.30
2016		6.47	EST 5.12
	5 Year Average	\$6.70	\$5.78
	4YEAR	\$6.75	\$5.94
	NATIVE PASTURE VALUE		

	NATIVE GRASS CASH LEASE DSCAD		COMPTROLLER	IMPROVED PASTURE
LEASE	DOCAD	10	10	10
TAX		1.18	1.18	7 SUBCIDY
FENSE		1.4	2.76	TAX 1.45
WATER		0.25	0.24	FENSE 2.76
MNGT		0.7	0.7	.24 WATER
NET		6.47	5.12	MNGT 1.19
				NET 11.36 SAY 10

# Deaf Smith County Appraisal District 2018 Ag Values

# Irrigated Cropland for Crop Year 2016

Crop Information	Acres and Yields				Prices		Crop Mix				
	USDA-NASS			Yield/							Contri-
Crop	Planted	Harvested	Yield	Unit	Skip %	Planted	Price	Unit	% Acres	x NTL =	bution
Corn	58,668	55,735	180	Bushels		171	\$3.28	Bushels	40.50%	60.15	24.36
Cotton	17,600	15,840	1000	Pounds		900	\$0.68	Pounds	12.20%	74.38	9.07
Sorghum	14,500	13,775	72	Bushels		68	\$3.25	Bushels	10.00%	18.10	1.81
Wheat	54,000	51,300	58	Bushels		55	\$3.60	Bushels	37.30%	28.65	10.69
CORN SILAGE			N0	Ton				Ton	0.00%		0.00
SORGHUM SILAGE			NO	Ton				Ton	0.00%		0.00
Totals	144,768	136,650						FINAL NTL	- SHARE LE	ASE	45.93

Irrigated Corn Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Corn	Bushels	171.00	25%	3.28	140.22
ARCH PAYMENT	Acre	1.00	25%	70.00	17.50
Other (Specify) Stalks	Acre	1.00	25%	10.00	2.50
Total Income					160.22
Variable Expenses					
Fertilizer	Acre		25%	120.00	30.00
Insecticide	Acre		25%	25.00	6.25
Herbicide	Acre		25%	35.00	8.75
Harvest	Bushels		25%	100.00	0.00
Dry	Bushels		33%		
Crop Insurance	Acre		25%	40.00	10.00
Irrigation	Acre		0%		
Seed	Acre		33%		
Total Variable Expenses Fixed Expenses					55.00
Management	Acre		100%		11.21
Well Expense	Acre		100%		30.00
Taxes	Acre		100%		3.86
SPRINKLER LEASE	Acre	30.00	100%		
Total Fixed Expenses					45.07
Total Expenses					100.07
Corn Net to Land					60.15

Irrigated Cotton Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Cotton	Pounds	900.00	25%	0.68	153.00
Cottonseed-	Tons	1.00	25%	140.00	35.00
Prod. Flex Cnt. Pmnts.	Acre		25%	20.00	5.00
IINSURANCE	Acre		25%		0.00
Total Income Variable Expenses					193.00
Fertilizer	Acre		25%	80.00	20.00
Insecticide	Acre		25%	25.00	6.25
Herbicide	Acre		25%	50.00	12.50
Harvest	Cwt.		25%	100.00	0.00
Gin, Bag & Tie	Cwt.		25%	90.00	22.50
Crop Insurance	Acre		25%	40.00	10.00
Irrigation	Acre		25%		0.00
Other (specify)DEFOLIATE	Acre		25%	20.00	5.00
Total Variable Expenses Fixed Expenses					71.25
Management	Acre		100%		13.51
Well Expense	Acre		100%		30.00
Taxes	Acre		100%		3.86
SPRINKLER LEASE	Acre	30.00	100%		0.00
Total Fixed Expenses					47.37
Total Expenses					118.62
Cotton Net to Land					74.38



#### Deaf Smith County Appraisal District 2018 Ag Values

#### Irrigated Cropland for Crop Year 2016

Irrigated Sorghum Budget	Unit	No. of Units	Share %	\$/Unit	Total
l sorg	0	110.0.0.0	011010 70	ų, onne	Total
Income:					
Sorghum	BU	68.00	25%	3.25	55.25
PLC PAYMENT	Acre		25%	116.00	29.00
Grazing - Stalks	Acre		25%	30.00	7.50
Other (specify)	Acre		33%		0.00
Total Income					91.75
Variable Expenses					
Fertilizer	Acre		25%	50.00	12.50
Insecticide	Acre		25%	30.00	7.50
Herbicide	Acre		25%	25.00	6.25
Harvest	Cwt.		25%	60.00	0.00
Dry	Cwt.		33%		0.00
Crop Insurance	Acre		25%	30.00	7.50
Irrigation	Acre		0%		0.00
Other (specify)	Acre		33%		0.00
Total Variable Expenses					33.75
Fixed Expenses					
Management	Acre		100%		6.04
Well Expense & Sprinkler	Acre		100%		30.00
Taxes	Acre		100%		3.86
SPRINKLER LEASE	Acre	30.00	100%		0.00
Total Fixed Expenses					39.90
		+	-		
Total Expenses Sorghum Net to Land	1				73.65 18.10
Surgitum Net to Land					18.10

Irrigated Wheat Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					,
Wheat	Bushels	55.00	25%	3.60	49.50
PLC PAYMENT	Acre		25%	70.00	17.50
Grazing	Acre		25%	65.00	16.25
INSINSURANCE	Acre		33%		0.00
Total Income					83.25
Variable Expenses					
Fertilizer	Acre		25%	30.00	7.50
Insecticide	Acre		25%	10.00	2.50
Herbicide	Acre		25%	10.00	0.00
Harvest	Acre		25%	35.00	0.00
Dry	Bushels		33%		0.00
Crop Insurance	Acre		25%	20.00	5.00
Irrigation	Acre		0%		0.00
Other (specify)	Acre		33%		0.00
Total Variable Expenses Fixed Expenses					15.00
Management	Acre	+	100%		5.74
Well Expense & Sprinkler	Acre		100%		30.00
Fence	Acre		100%		00.00
Taxes	Acre		100%		3.86
SPRINKLER LEASE	Acre	30.00	100%		0.00
Total Fixed Expenses					39.60
Total Expenses Wheat Net to Land					54.60 28.65



#### Deaf Smith County Appraisal District 2018 Ag Values

#### Native Pasture Land for Crop Year 2016

	NATIVI	E PASTURI	ELAND			
	(Dropped					
Income:	Year) 2011	2012	2013	2014	2015	2016
Lease	10.00	10.00	10.00	10.00	10.00	10.00
Hunting						
Other						
Total Income						
7						
Expense:						
Тах	1.05	1.00	0.90	1.02	1.03	1.18
Fence	2.19	2.16	1.00	1.00	1.06	1.4
Well/Water	0.45	0.25	0.25	0.25	0.25	0.25
Management	0.70	0.70	0.70	0.70	0.70	0.7
Brush Control Program	0.00	0.00	0.00	0.00	0.00	
Other						
Total Expenses	4.39	4.11	2.85	2.97	3.04	3.53
Net to Land		5.89	7.15	7.03	6.96	6.47
5 Year Average	6.70	0.57				

# 2018 AG SCHEDULE

NATIV	ш		000	0.00	250	204.2	2042	2014	2015	2016	2017	2018
2006	N	2002	2003	7010	1107	7107	5013	4014	2013	0107	7107	0107
37	48	48	22	22	28	21	21	21	22	65	69	64
37	48	48	22	22	28	51	21	21	22	65	69	64
35	45	45	53	53	22	48	48	48	21	09	64	22
35	45	45	53	53	22	48	48	48	51	09	64	29
30	39	39	42	42	53	45	45	45	48	24	29	29
30	39	39	42	42	53	45	45	45	48	24	29	24
30	39	39	42	42	53	45	45	45	48	24	29	24
30	39	39	42	42	23	45	45	45	48	24	29	24
IMPR	IMPROVED PAS	STURE										
2011	2012	2013	2014	2015	2016	2017	2018					
95	80	80	80	80	80	80	80					
95	80	80	80	80	80	80	80					
85	75	75	75	75	75	75	75					
85	75	75	75	75	75	75	75					
70	9	9	9	9	09	09	70					
70	9	09	9	09	09	09	20					
09	22	22	22	22	22	22	70					
09	22	22	22	22	22	22	70					
DRYLAND	AND											
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
73	86	86	155	155	155	170	170	123	123	148	143	153
73	86	98	155	155	155	170	170	123	123	148	143	153
9	78	78	150	150	150	158	158	109	109	125	120	130
9	78	78	150	150	150	158	158	109	109	125	120	130
37	22	55	120	120	120	116	116	100	100	110	105	115
37	22	55	120	120	120	116	116	100	100	110	105	115
37	22	22	120	120	120	116	116	100	100	110	105	115
37	25	22	120	120	120	116	116	100	100	110	105	115
IRRIGATED	ATED											
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
152	152	152	174	174	252	236	236	195	195	200	170	230
152	152	152	174	174	252	236	236	195	195	200	170	230
148	148	148	171	171	250	200	200	164	164	170	168	212
148	148	148	171	171	250	200	200	164	164	170	168	212
140	140	140	160	160	200	180	180	135	135	140	165	200
140	140	140	160	160	200	180	180	135	135	140	165	200
140	140	140	160	160	200	180	180	135	135	140	165	200
140	140	140	160	160	200	180	180	135	135	140	165	200
C a												

		I	RRIGA	TED	YIELD	AND P	RICES				
CORN	2008	2009	GARY	DOUG	2010	2011	2012	2013	2014	2015	2016
PRICE	4.48/bu	3.36/bu	4.50	4.00	6.17/bu	6.66/bu	7.20	4.53	4.40	3.71	3.28
YIELD	189/bu	190/bu			214/bu	107/bu	170/bu	201/bu	209/bu	220/bu	180/bu
								185-ext			
MILO			DENNIS	JOE							
PRICE	3.75/bu	3.00/bu	6.27	6.27	5.85/bu	6.28/bu	6.6	4.12/bu	4.00/bu	3.26/bu	3.25/bu
YIELD	94.00/bu	93.00/bu	4.50 S	TATE	91.50/bu	70/bu	70/bu	45/bu	80/bu	98/bu	72/bu
								75-ext			
COTTON											
PRICE		.52¢/lb			.80¢/lb	.80¢/lb	.75¢/lb	.75¢/lb	.65¢/lb	.65¢/lb	.68¢/lb
YIELD	748/lb	794/lb			984/lb	506/lb	600lb	670/lb	1100/lb	1000/lb	1000/lb
WHEAT			GARY	DOUG							
PRICE	7.20/bu	5.00/bu	4.00	4.00	6.52/bu	7.44/bu	6.82/bu	7.11/bu	6.40/bu	4.86/bu	3.30
YIELD	39.50/bu	35.00/bu	6.00	7.00	48.90/bu	22.7/bu	60/bu	23/bu	45/bu	60/bu	58/bu
			DENNIS	JOE				45-ext			
SORGHUM SILAGE									18/ton	20/ton	2076n
										\$19/ton	40-4
CORN ENSILAGE									24/ton	26/ton	25 Ton
									\$45/ton	\$25/ton	40 =

			DR	Y YIE	LD				
	2008	2009	2010	2011	2012	2013	2014	2015	2016
COTTON	549	0	573	0	0	0	600	400	NO COTTON
SORGHUM	44.00	47.00	46.00	26.00	0.00	some 21	0, some 20	44.00	40.00
WHEAT	11.50	11.50	24.50	14.00	0.00	0.00	0, some 20	25.00	24.00

## **2018 ACRE**

(2018 343,919)

P1}

P2}

**NATIVE GRASS** 

343,919ac×60= 20,635,140

163,856ac×64= 10,486,784

**IRRIGATED** 

(2018 122,357)

F1}

F2}

122,357ac×230= 28,142,110

117,185ac×230= 26,952,550

F3} F4}	4,994ac×212= 1,058,728	P3} P4}	93,392ac×59=	5,510,128
F5} F6} F7}	178ac×200= 35,600	P5} P6} P7}	86,671ac×54=	
	TOTAL 28,046,878		TOTAL	20,677,146
Ι	DRYLAND	IMPRO	VED PASTU	RE
(2018 455,903)	455,903ac×150= 68,385,450	(2018 8,556)	8,556ac×80=	684,480
F1} F2}	400,190ac×153= 61,229,070	IP1} IP2}	7,665ac×80=	613,200
F3} F4}	49,672ac×130= 6,457,360	IP3} IP4}	723ac×75= 5	54,225
F5}		IP5}		
F6}	6,041ac×115= 694,715	IP6}	$168ac \times 70 = 1$	11,760
F7}		IP7}		
	TOTAL 68,381,145		TOTAL	679,185

# PTD AG Acreage Detail Report

Page

DEAF SMITH COUNTY For Entity:

Year: 2018

-	Land Type Code	Land Type Description	Acres	Market Value	Ag Value
	DLCP	Dryland cropland	455,903.6760	\$382,458,787	\$63,790,738
	IMPR	Improved pasture	8,556.9100	\$6,263,600	\$669,699
	IRCP	Irrigated cropland	122,357.4680	\$172,909,618	\$20,601,664
	NATP	Native pastureland	343,919.0880	\$166,952,669	\$22,412,375
	OTHR	Other	236.4740	\$639,659	\$40,562
					0105515020
	Total For Entity DEAF SMI	TH COUNTY	930,973.6160	\$729,224,333	\$107,515,038

Generate PTD Dialog. Source:

Entity ID: 5

4/26/2018 10:41:52AM

True Automation, Inc.

# 2018 Ag/Timber Use Report

#### For Entity GDS (DEAF SMITH COUNTY)

Date: 4/26/2018

Page: 1

State Code	State Land Type Code	Local Land Type Code	Number of Land Detail	Acres	Market Value	Productivity Use Value	Avg. Prod. Value/Acre	Mkt Val Loss Due to Ag/Tim
D1	DLCP	F1	1,899	336,727.3956	276,200,535	48,111,211	144	228,089,324
D1	DLCP	F1SI	2	67.8500	147,300	9,700	142	137,600
D1	DLCP	F2	990	63,396.9088	58,450,293	9,036,233	143	49,414,060
D1	DLCP	F3	751	40,167.1619	33,960,819	4,857,207	121	29,103,612
D1	DLCP	F4	253	9,505.0923	9,306,075	1,140,701	120	8,165,374
D1	DLCP	F5	17	385.1200	257,000	40,300	102	216,700
D1	DLCP	F6	259	4,002.1772	2,920,395	422,590	104	2,497,805
D1	DLCP	F7	85	843.1801	583,097	87,991	103	495,106
D1	DLCP	F8	54	808.8174	633,276	84,753	103	548,523
		Total:	4,310	455,903.7033	382,458,790	63,790,686	120.22	318,668,104
D1	NATP	P1	1,096	115,554.3263	60,013,586	7,983,437	69	52,030,149
D1	NATP	P2	890	48,302.8635	26,445,450	3,334,771	68	23,110,679
D1	NATP	P3	926	61,783.0874	28,618,610	3,953,912	64	24,664,698
D1	NATP	P4	390	31,609.3602	14,960,002	2,024,086	64	12,935,916
D1	NATP	P5	55	2,433.6600	1,156,300	135,700	59	1,020,600
D1	NATP	P6	801	45,143.2187	19,629,862	2,664,941	59	16,964,921
D1	NATP	P7	488	22,804.8198	9,303,089	1,346,496	60	7,956,593
D1	NATP	P8	244	16,287.7713	6,825,789	969,023	59	5,856,766
		Total:	4,890	343,919.1072	166,952,688	22,412,366	62.75	144,540,322
D1	IRCP	F1IR	898	101,728.3104	143,655,298	17,173,623	169	126,481,675
D1	IRCP	F2IR	201	15,457.5400	21,723,401	2,572,707	166	19,150,694
	IRCP	F3IR	53	4,163.7900	6,182,200	696,200	164	5,486,000
	IRCP	F4IR	18	831.8300	1,134,500	136,000	163	998,500
<i>L</i> .	IRCP	F6IR	5	110.0000	163,200	18,100	163	145,100
D1	IRCP	F7IR	3	66.0000	51,000	5,100	143	45,900
		Total:		122,357.4704	172,909,599	20,601,730	161.33	152,307,869
D1	<b>IMPR</b>	IMPR	6	1,968.3500	1,429,800	157,000	76	1,272,800
D1	IMPR	IP1	21	5,153.4800	3,958,700	405,700	80	3,553,000
D1	IMPR	IP2	11	544.7100	380,000	43,700	80	336,300
D1	IMPR	IP3 —	8	580.3700	301,100	43,700	80	257,400
D1	IMPR	IP4——	3	143.0000	104,600	9,600	72	95,000
D1	IMPR	IP5	1	3.0000	1,800	200	67	1,600
D1	IMPR	IP6	4	150.0000	81,600	9,000	61	72,600
D1	IMPR	IP7	1	14.0000	6,000	800	57	5,200
		Total:	55	8,556.9100	6,263,600	669,700	71.63	5,593,900
D1	ERROR	F1	1	29.3600	0	0	0	0
D1	ERROR	F1IR	3	92.0000	0	0	0	0
D1	ERROR	F2	1	451.3600	0	. 0	0	0
D1	ERROR	P7	1	9.6740	0	0	0	0
		Total:	6	582.3940	0	0	0.00	0
D1	OTHR	SPEC	33	236.4743	639,659	40,562	296	599,097
		Total:	33	236.4743	639,659	40,562	296.00	599,097
Grand Total	:	=	10,472	931,556.0592	729,224,336	107,515,044	95	621,709,292

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Source: Print Preliminary Totals Dialog

Entity ID: 5

4/26/2018 4:54:31PM True Automation, Inc.

## 2018 Ag/Timber Use Report

#### For Entity GDS (DEAF SMITH COUNTY)

Date: 4/26/2018

Page: 2

State Code	State Land Type Code	Ag / Timber Schedule	Number of Land Detail	Acres	Market Value	Productivit Use Value	Avg. Proc Value/Acr	Mkt Val Loss Due to Ag/Tim
D1	DLCP	AG-F1	1,878	333,835.0454	272,995,035	47,719,409	144	225,275,626
D1	DLCP	AG-F1-IR	19	1,472.8934	1,957,860	250,448	172	1,707,412
D1	DLCP	AG-F2	986	63,790.6456	58,705,933	9,119,587	143	49,586,346
D1	DLCP	AG-F2-IR	2	95.6800	105,200	16,300	172	88,900
D1	DLCP	AG-F3	744	39,504.7619	33,321,719	4,739,707	120	28,582,012
D1	DLCP	AG-F3-IR	1	77.4000	92,900	13,000	168	79,900
D1	DLCP	AG-F4	253	9,645.0923	9,400,675	1,156,501	120	8,244,174
D1	DLCP	AG-F4-IR	1	20.0000	14,000	3,400	170	10,600
D1	DLCP	AG-F5	17	385.1200	257,000	40,300	102	216,700
D1	DLCP	AG-F6	256	3,936.1772	2,870,295	412,990	103	2,457,305
D1	DLCP	AG-F6-IR	1	5.0000	5,500	800	160	4,700
D1	DLCP	AG-F7	85	843.1801	583,097	87,991	103	495,106
D1	DLCP	AG-F8	54	808.8174	633,276	84,753	103	548,523
D1	DLCP	AG-P1	8	775.7000	737,500	53,300	67	684,200
D1	DLCP	AG-P2	3	70.0000	74,000	4,900	70	69,100
D1	DLCP	AG-P3	4	166.0000	141,500	10,600	63	130,900
D1	DLCP	AG-P6	1	76.7800	32,600	4,500	59	28,100
D1	DLCP	IP1-AG	1	317.4100	476,100	25,400	80	450,700
D1	DLCP	S	1	78.0000	54,600	46,800	600	7,800
	DLCP	Total:	4,315	455,903.7033	382,458,790	63,790,686	143	318,668,104
Z:	ERROR		6	582.3940	0	0	0	0
	ERROR	Total:	6	582.3940	0		0	0
D1	IMPR	AG-P1	1	590.3000	295,200	40,700	69	254,500
D1 D1	IMPR	AG-P1	1	97.0000	67,900	6,200	64	61,700
D1	IMPR	IP1-AG	24	6,101.0300	4,787,400	487,900	80	4,299,500
D1	IMPR	IP2-AG	15	940.7100	666,400	75,500	80	590,900
D1	IMPR	IP3-AG	8	580.3700	301,100	43,700	80	257,400
D1	IMPR	IP4-AG	3	57.5000	44,200	4,300	75	39,900
D1	IMPR	IP5-AG	1	3.0000	1,800	200	67	1,600
DI	IMPR	IP6-AG	5	161.0000	88,200	9,700	62	78,500
DI	IMPR	IP7-AG	1	14.0000	6,000	800	57	5,200
D1	IMPR	IP8-AG	1	12.0000	5,400	700	58	4,700
	IMPR	Total:	60	8,556.9100	6,263,600	669,700	69	5,593,900
D1	IRCP	AG-F1	28	2,418.6200	3,293,600	346,100	143	2,947,500
D1	IRCP	AG-F1-IR	864	98,071.7824	138,519,898	16,671,021	170	121,848,877
D1	IRCP	AG-F2	17	1,660.0100	2,266,000	237,400	149	2,028,600
D1	IRCP	AG-F2-IR	187	14,072.5300	19,984,301	2,393,209	170	17,591,092
D1	IRCP	AG-F3	4	285.6400	479,900	34,200	120	445,700
D1	IRCP	AG-F3-IR	52	4,195.3900	6,224,300	705,100	166	5,519,200
D1	IRCP	AG-F4	2	78.0000	96,300	9,400	121	86,900
D1	IRCP	AG-F4-IR	16	753.8300	1,038,200	126,600	168	911,600
D1	IRCP	AG-F6	1	208.0000	145,600	21,800	105	123,800
D1	IRCP	AG-F6-IR	5	110.0000	163,200	18,100	163	145,100
D1	IRCP	AG-F7-IR	1	1.0000	1,500	200	200	1,300
D1	IRCP	AG-F8-IR	1	5.0000	7,500	800	160	6,700
,	IRCP	AG-P2	3	183.0000	217,300	12,600	69	204,700
	IRCP	IP1-AG	1	314.6680	472,000	25,200	80	446,800
	IRCP	Total:	1,182	122,357.4704	172,909,599	20,601,730	142	152,307,869

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Source: Print Preliminary Totals Dialog Entity ID: 5

4/26/2018 4:54:31PM True Automation, Inc.

# 2018 Ag/Timber Use Report

#### For Entity GDS (DEAF SMITH COUNTY)

Date: 4/26/2018

Page: 3

State Code	State Land Type Code	Ag / Timber Schedule	Number of Land Detail	Acres	Market Value	Productivit Use Value	Avg. Proc Value/Acro	Mkt Val Loss Due to Ag/Tim
D1	NATP	AG-F1	1	90.0000	54,000	12,900	143	41,100
D1	NATP	AG-F1-IR	1	5.0000	6,500	900	188	5,600
D1	NATP	AG-F2	1	39.0000	21,500	5,600	144	15,900
D1	NATP	AG-F2-IR	1	68.0000	74,800	11,600	171	63,200
D1	NATP	AG-F6	1	1.6200	600	200	123	400
D1	NATP	AG-F8	1	75.8540	136,500	8,000	105	128,500
D1	NATP	AG-P1	1,090	115,403.8423	59,874,186	7,961,937	69	51,912,249
D1	NATP	AG-P2	889	48,366.6365	26,592,750	3,336,271	68	23,256,479
D1	NATP	AG-P3	925	61,571.7874	28,448,510	3,939,212	64	24,509,298
D1	NATP	AG-P4	388	31,488.3602	14,812,902	2,015,786	64	12,797,116
D1	NATP	AG-P5	54	2,029.6600	994,700	119,600	59	875,100
D1	NATP	AG-P6	795	44,959.6857	19,519,362	2,653,941	59	16,865,421
D1	NATP	AG-P7	485	22,589.5498	9,223,389	1,333,796	60	7,889,593
D1	NATP	AG-P8	243	16,468.0413	6,845,289	972,323	59	5,872,966
D1	NATP	IP1-AG	2	106.6400	76,100	8,500	79	67,600
D1	NATP	IP3-AG	1	87.0000	42,400	6,500	75	35,900
D1	NATP	IP6-AG	1	84.0000	35,700	5,000	60	30,700
D1	NATP	SPECIAL	1	484.4300	193,500	20,300	42	173,200
	NATP	Total:	4,880	343,919.1072	166,952,688	22,412,366	91	144,540,322
D1	OTHR	AG-F1	16	147.4220	419,300	21,200	149	398,100
D1	OTHR	AG-F1-IR	3	13.8000	31,800	2,400	181	29,400
(-	OTHR	AG-F3	1	1.0000	3,000	100	100	2,900
34	OTHR	AG-P1	9	47.2700	131,900	3,300	75	128,600
	OTHR	AG-P2	1	23.0000	34,500	1,600	70	32,900
DI	OTHR	NSC	2	1.9948	3,758	0	0	3,758
D1	OTHR	SPECIAL	1	1.9875	15,401	11,962	6,019	3,439
	OTHR	Total:	33	236.4743	639,659	40,562	942	599,097
Grand Total	:	_	10,476	931,556.0592	729,224,336	107,515,044	197	621,709,292

## Deaf Smith County 2016 Reported Acres

Dual Sorghum         All         All         10,070.99           Sorg Forage         All         All         6,393.31           Grain Sorghum         All         All         40,456.64           Corn         All         All         58,668.72           Cotton         All         All         17,797.32	Crop	Practice	Int. U	se Acres
Oats         All         All         2328.76           Triticale         All         All         16,158.39           CRP         All         All         143,233.16           Grass         All         All         373,258.01           Mixed Forage         All         All         21,235.27           Sunflowers         All         All         1844.40           Dual Sorghum         All         All         10,070.99           Sorg Forage         All         All         6,393.31           Grain Sorghum         All         All         40,456.64           Corn         All         All         17,797.32	Wheat	All	All	185,627.61
CRP         All         All         143,233.16           Grass         All         All         373,258.01           Mixed Forage         All         All         21,235.27           Sunflowers         All         All         1844.40           Dual Sorghum         All         All         10,070.99           Sorg Forage         All         All         6,393.31           Grain Sorghum         All         All         40,456.64           Corn         All         All         58,668.72           Cotton         All         All         17,797.32	Oats	All	All	
CRP         All         All         143,233.16           Grass         All         All         373,258.01           Mixed Forage         All         All         21,235.27           Sunflowers         All         All         1844.40           Dual Sorghum         All         All         10,070.99           Sorg Forage         All         All         6,393.31           Grain Sorghum         All         All         40,456.64           Corn         All         All         58,668.72           Cotton         All         All         17,797.32	Triticale	All	All	16,158.39
Grass         All         All         373,258.01           Mixed Forage         All         All         21,235.27           Sunflowers         All         All         1844.40           Dual Sorghum         All         All         10,070.99           Sorg Forage         All         All         6,393.31           Grain Sorghum         All         All         40,456.64           Corn         All         All         58,668.72           Cotton         All         All         17,797.32	CRP	All	All	
Mixed Forage         All         All         21,235.27           Sunflowers         All         All         1844.40           Dual Sorghum         All         All         10,070.99           Sorg Forage         All         All         6,393.31           Grain Sorghum         All         All         40,456.64           Corn         All         All         58,668.72           Cotton         All         All         17,797.32	Grass	All	All	
Sunflowers         All         All         1844.40           Dual Sorghum         All         All         10,070.99           Sorg Forage         All         All         6,393.31           Grain Sorghum         All         All         40,456.64           Corn         All         All         58,668.72           Cotton         All         All         17,797.32	Mixed Forage	All	All	
Dual Sorghum         All         All         10,070.99           Sorg Forage         All         All         6,393.31           Grain Sorghum         All         All         40,456.64           Corn         All         All         58,668.72           Cotton         All         All         17,797.32	Sunflowers	All	All	
Sorg Forage         All         All         6,393.31           Grain Sorghum         All         All         40,456.64           Corn         All         All         58,668.72           Cotton         All         All         17,797.32	Dual Sorghum	All	All	
Grain Sorghum         All         All         40,456.64           Corn         All         All         58,668.72           Cotton         All         All         17,797.32		All	All	
Corn         All         All         58,668.72           Cotton         All         All         17,797.32	Grain Sorghum	All	All	
Cotton All All 17,797.32	Corn	All		58,668.72
	Cotton			
	Fallow			

# County Summary By Crop Per Acre Time run: 7/26/2017 1:42:18 PM

Program Year A	Admin State	Admin County	FSA Crop Name	FSA Crop Type Name	Total Acres
2017	Гехаѕ	Deaf Smith	ALFALFA		3,191.280
2017	Гехаѕ	Deaf Smith	BARLEY	SPRING BARLEY	869.220
2017	Гехаѕ	Deaf Smith	BARLEY	WINTER BARLEY	604.900
2017	Гехаѕ	Deaf Smith	CORN	SWEET, YELLOW/GOLDEN EARLY	0.500
2017	Гехаs	Deaf Smith	CORN	WHITE	13,994.040
2017	Texas	Deaf Smith .	CORN	YELLOW	35,183.440
2017	Texas	Deaf Smith	COTTON, UPLAND		41,235.200
2017 7	Texas	Deaf Smith	COVER CROP	CEREALS AND OTHER GRASSES	125.000
2017	Texas	Deaf Smith	CRP	CP1 EST PERM INTRO GRASS AND LEGUME	651.890
2017 T	Texas	Deaf Smith	CRP	CP10 VEG COVER, GRASS ALREADY EST	39,575.300
2017 T	Texas	Deaf Smith	CRP	CP12 WILDLIFE(WL) FOOD PLOT	69.760
2017 T	exas	Deaf Smith	CRP	CP2 EST PERM NATIVE GRASSES	100,795.350
2017 7	exas	Deaf Smith	CRP	CP33 HABITAT BUFRS UPLAND BIRDS	1,044.120
2017 T	exas	Deaf Smith	CRP	CP38E SAFE GRASS	724.2000
	exas	Deaf Smith	CRP	CP8A GRASS WATERWAY NONEASE	52.5700
	exas	Deaf Smith	FALLOW		70,770.2900
	exas	Deaf Smith	GRASS	BIG BLUESTEM	81.4100
	exas	Deaf Smith	GRASS	BLUE BUNCH WHEAT	3.0000
	exas	Deaf Smith	GRASS	BLUE GRAMA	3,292.4400
	exas	Deaf Smith	GRASS	COMMON BERMUDA	139.1000
	exas	Deaf Smith	GRASS	FESCUE, TALL	72.0000
	exas	Deaf Smith	GRASS	GRAMA, SIDE OATS	189.5000
2017 T		Deaf Smith	GRASS	HYBRID BERMUDA	61.6000
	exas	Deaf Smith	GRASS	MATUA	86.6000
2017 T	exas	Deaf Smith	GRASS	NATIVE	367,245.6900
2017 T	exas	Deaf Smith	GRASS	SWITCH	4.0000
2017 T	exas	Deaf Smith	GRASS	YELLOW BLUESTEM	2,040.9700
2017 T	exas	Deaf Smith	MILLET	PEARL	883.5200
2017 T	exas	Deaf Smith	MIXED FORAGE	2+ INTERSEEDED GRASS MIX	25,329.6000
2017 T	exas	Deaf Smith	NURSERY	FIELD	6.4000
2017 T	exas	Deaf Smith	OATS	SPRING	27.2500
2017 T	exas	Deaf Smith	OATS	WINTER	40.3900
2017 T	exas	Deaf Smith	SKIP ROWS		40.7000
2017 T	exas	Deaf Smith	SORGHUM	GRAIN	27,343.8100
2017 T	exas	Deaf Smith	SORGHUM	HYBRID	2,725.5300
2017 T	exas	Deaf Smith	SORGHUM FORAGE	ALUM	852.5700
2017 T	exas	Deaf Smith	SORGHUM FORAGE	SUDEX	5,574.4400
2017 T	exas	Deaf Smith	SORGHUM FORAGE	SWEET	1,842.8200
2017 T	exas	Deaf Smith	SORGHUM, DUAL PURPOSE		10,570.3700
2017 T	exas	Deaf Smith	SOYBEANS	COMMON	837.8000
2017 T	exas	Deaf Smith	SUNFLOWERS	CONFECTIONERY - SUNFLOWER	1,768.0700
2017 T	exas	Deaf Smith	SUNFLOWERS	SUNFLOWER OIL	406.6100
2017 T	exas	Deaf Smith	TRITICALE		19,449.2700
2017 T	exas	Deaf Smith	TURN AREAS		147.0900
2017 T	exas	Deaf Smith	WHEAT	HARD RED WINTER	182,620.8800
2017 T	exas	Deaf Smith	WHEAT	HARD WHITE WINTER	300.0000
Grand Total					962,870.4900

Rows 1 - 47 (All Rows)

Admin State is equal to Texas and Admin County is equal to Deaf Smith and FSA Crop Name is equal to (All Column Values) and FSA Crop Type Name is equal to (All Column Values) and Program Year is equal to 2017

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	Property of D	V		
For Entity: HER	EFORD I. S. D.	Year: 2016		
	Land Type Description  Dryland cropland Improved pasture Irrigated cropland Native pastureland Other  HEREFORD I. S. D.	176,523.8 2,637.5 95,317.8 107,785.8 183.4 382,448.5	\$1,691,600 \$139,990,000 \$10 \$59,414,008 \$440 \$515,600 \$396,779,195	
Dryla	nd 25,355,446 176,523 ac	× 1.976906	$= \frac{501,2}{504,}$	
1 15	Tota Trisated 18,606,099 × 1.9-		920	,723/331, 2.77/9c Dry
	SHF 95, 317 ac x .02 SWC 9194ac 104,511	SHF Swe	$367,825$ $1906$ $369,73$ $3326$ $402,99$ $\times$ $=3.86$	3 14/104,5119
SHF- She Total	P95. 493,368 × 1.976 107785 ac x .02 -130,611 qc 238,386 erate PTD Dialog.	= SHF	9	4 Total Tax

Native pastureland

WALCOTT I.S.D.

For Entity:

NATP

OTHR

\$8.085.606

Land Type Code	Land Type Description	Acres	Market Value	Ag Value
DLCP	Dryland cropland	155,289.7200	\$98,401,801	\$22,690,600
IMPR	Improved pasture	4,689.7600	\$2,592,200	\$365,600
IRCP	Irrigated cropland	9 194 5500	\$11.888.900	\$1.818.100

Year:

2016

130.611.2350

1.0000

\$55,373,005

Total For Entity WALCOTT I. S. D. 299,786.2650 \$168,256,406 \$32,960,006

$$G_{V9SS}$$
 8,085,606 x 1.819406 = 147,110  
130,611ac x.02 = 2612  
149,722

Generate PTD Dialog. Source:

Entity ID:

# 2016 CROP YEAR DRYLAND

PRICE	4.40	4.00	3.35	3.10	4.00	3.20	3.20	4.00	3.20	4.00	5.00/100	5.11/100	4.25	00.9	5.00	5.00/100	2.95	4.80	3.95	3.50	5.53/100	5.40	4 50	5.40	4 50	3.80	4.30	3.70						3.40/BU	3.25	09/0/20		I																					
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INSECT GRAZING	GOOD	AVG	ON	POOR	AVG	AVG	ON	ON.		AVG			ON		AVG		ON.	POOR	G00D	02	27.4	AVE	C <sub>Z</sub>	2	OZ.	POOR	ON	ON	ON																										1	+			
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SHARE	1/3					1/3	1/3	1/3	1/3	1/3					1/3					1/4		1/3	1/4	1/4		1/4	1/3	1/4																									+			+			

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#### **DRYLAND NOTES**

- 1. Sugar cane aphids on most milo, wheat crop marginal and insurance
- 2. Was a wash or breakeven
- 3. April freeze ruined wheat 75% damage
- 4. Avg year, avg rainfall, avg yield, aphids hurt combine & crop
- 5. We did have wheat harvest but not that great, enough rain to spray for weeds
- 6. Sugar cane aphids and drought made profit for dryland negative by 15.00 to 20.00 per ac
- 1. Dry and then really wet Avg- Sept wet, then dry Sept 10 2017 to Jan 24, 2018
- 2. Same as last year
- 3. No Income
- 4. Late freeze took ½ of wheat crop above avg rainfall-lots of weeds
- 5. Very little wheat pasture
- 6. Good year in all-milo affected by aphid

# 2016 CROP YEAR IRRIGATED

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	ALFALFA	SILAGE																																				100	100	85-100	85-100	80	80 00	50	50	50	45	45	42	40	35	33	CASH LEASE
	60	160	75	50	80	GOOD YEAR	200	75				40	75	20	80	20	25	50	50	35	20	30	40	0	50		85	50	30	50	25	40	20	45	100	90	65	150	150	110	40	100	100	110	100	90	120	100	100	125	65	150	FERT COST
	50	192		125	150	YEAR	2	25				70	60	50	150	40	10	45	30			50			50	NORMAL YEAR	30	70	20-40	30	32	10	30	25	300	40	80 .	150 .	75 -	200	80 .1	100	100	250	80 -	30	250	180	70	150	105 ′	200	HARV/ HAUL
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																																						AVG	POOR	NO	POOR	2	AVG	5	NO	GOOD	AVG		POOR		NO	AVG	Was there grazing?
					15	25.00	30.00						10.00																														20.00	30,00	25.00								INCOME
	1 TON PER AC	23 TON		1000	1400	000 T000	1000	1000				60	125	56	6000	100	4000	80	3000			65			50 ~	40 ~	50 ~	60	70	50 -	70	30 -	75	40 .	NOI 6T	27 TON		210	200	180	BAD YEAR	-	217	NOI 57	200-230	178	175	28 TON	180	25 TON	220	200	AVG YIELD
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						8	8						10																	15				T							1	105	90	8	T		T					1	SEED
WHEAT	TON	40		0.55¢	0.75¢	0.604	0.004	0 604				4.00	3.20		6.00	3.13	5.00	3.80	2.80			4.50				3.60	4.40	4.50	4.00	3.85	3.50	5.00	4.00	45	42	42			4.50	4.20	3.36	1.60	4 25	370	3.80	6.00	3.60	50	4.00	40	3.90	4.50	PRICE

#### **IRRIGATION NOTES**

#### All expenses paid by tenant 55 cash lease

- 1. 1/5 20-80 tennant pays all but pumps
  - a. Production cost 100% operator
  - b. b. Capital cost- 100% owner
  - c. c. Crop 25% owner 75% operator

On a ¼ sharecrop landowner pays no expense on production

Gross 80/ac Exp 20/ac Net 60/ac

- 1. Weeds were a major issue.
- 2. Some hail.
- 3. Commodity prices are terrible.
- 4. Weeds are becoming resistant to herbicide.
- 5. Started out good, turned out hot and dry.
- 6. Below Avg for Bezner.
- 7. No Income received from tenant.
- 8. Sugar cane aphid is a problem- produced good crops with the help of rain, but prices of commodity kept us very close to break even margins.
- 9. Avg Year-commodity were low, yields were good.
- 10. Good year minimal exp

  Avg crop 80/ac income, 20/ac expense = 60/ac net
- 11. Good rain-good yields
  Resistant weeds-low prices

# 2016 CROP YEAR PASTURE

CASH	GRAZING INCOME	GRAZING GOOD,	FENCE PER MILE	CASH LEASE	LIFE	WEED CONTROL	AC STOCK	PASTURE SUBSIDY
7.10	12	AVG, BAD	0.000	TYPICAL	20	25	WATER	
7-10	12	POOR	9,000	YES	20	25	2500	
7	20	AVG	100 (HOT WIRE FENCE)	YES	50	20		
8	7.50	NO	9,000	NO	15		1500	
8	10	POOR	6,000	YES	20	20	1500	
8	15	NO	10,000	YES	45	20		
8	15	AVG	10,000	YES	50-60			
8	40	AVG	8,000	YES	25	30		
8		AVG		YES				
9	20	GOOD	9,500	NO	20			
9	24/MONTH	GOOD	9,000	YES	30	15		
9		AVG		YES		1		
10	10%	AVG	7,500	YES	50	12		
10	7	AVG	10,000	NO	30	21		
10	10	POOR	10,000	YES	20+	40		
10	13	GOOD	10,000	YES	25	5		2
10	17	AVG		YES	50	5-8		
10		GOOD		YES				
_10		AVG		YES				
10		AVG		YES				
10	0	POOR	9,000	YES				
10		NO		YES				
11	7.00	GOOD	10,000	YES				
12	10	AVG	10,000	YES	15	8		
12		AVG		NO				
12		POOR		NO				
14	50	POOR	9,000	YES	50	20		
15	30	AVG	5,000	YES	40	18		
15		NO		YES				
		AVG		YES				
		AVG		YES				
		GOOD		YES				
		NO		YES				
		AVG		YES				
		POOR		YES				
		GOOD		YES				
		POOR		YES				
		GOOD		YES				
		GOOD		YES				
-				YES				
				NO				
	1	1	1	NO	I			

#### **PASTURE NOTES**

- 1. Wet year
- 2. Rain greatly improves the quality of grass pasture
- 3. Cattle prices & demand for pasture were very high
- 4. Used my pasture in 2016
- 5. Did not graze in 2016
- 6. Too dry to graze

2016 CRP

INCOME	WEED CONTROL	MOWING	MAT
30	18	20	
37.40	15	9	
31	15	13	=
38	23		
40	15		

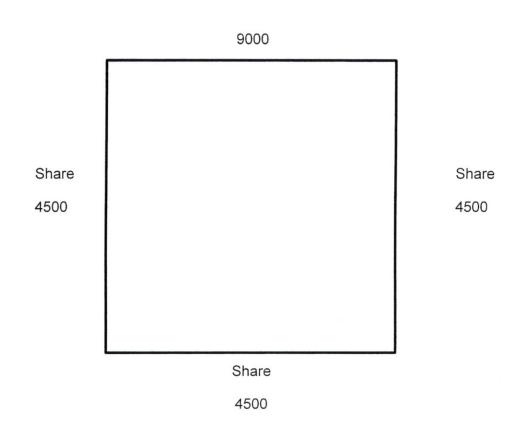
Shredded every 3 years
Income after expense "22.50"

2016 CRP

INCOME	WEED CONTROL	MOWING	MAT
30	18	20	
37.40	15	9	
31	15	13	
38	23		
40	15		

Shredded every 3 years
Income after expense "22.50"

# Typical Cost (Fence) 2016 9,000 per mile



9000
4500
4500
30 year life
22500 ÷ 640 ac = 35.15 × .0333 = \$1.17 /ac

3.00/ft out 350' = 1050 3.00/ft in 350' = 1050Cost tof'x Pumpa Major = 6500 8,600 3 wells per Sprinkler x 8600 = 32.25 30/902014 # Bump 40 State uses 45 use 6. State used 32/ac

#### Deaf Smith County Appraisal District

140 E. 3<sup>rd</sup> Street • P.O. BOX 2298 • Hereford, TX 79045 Phone: 806-364-0625 • Fax: 806-364-6895 • e-mail: dscad@wtrt.net

#### Minutes for Ag Advisory Board (Dry & Irrigation) Meeting April 20, 2018

I. Meeting was started at 9:00 a.m.

Members present: David Barnett, Nathan Betzen, Dennis Brown, Joe Perrin, Tom Schlabs, Craig Soloman, Cory Walden, Joe Ward

Others present: Danny Jones, Patty Scott, Anthony Soto (DSCAD Staff)

II. Topic of discussion for this meeting was the 2016 Crop Year. The year was described as average to better than average. The following questions were asked and discussed:

#### **DRYLAND**

Is cash lease more common than share crop? Yes, most typical cash lease is \$22/acre. Tennant repairs fence and wells. There are a lot of bad fences – sometimes they put up a hot wire fence, but it requires a lot of maintenance too.

Which share crop is most common? 1/4 No shared cost to landowner. Some furnish their own insurance.

*Did you get insurance and subsidy payments?* No insurance payments. Subsidy payments of \$8/base acre for wheat.

#### Crops:

Wheat Price: 3.30/ac Yields: 24/bu.
 Milo Price: 2.80 Yields: 27/bu.

Cotton

Little to no cotton

*Grazing* was average to good. Wheat was \$80/ac graze out, \$20-\$25 typical. Milo stalks were \$10/ac, \$20 for whole crop. Pasture was \$10, \$12 if it had good fencing and water.

On share crop any shared expenses? None, but some share chemical, fertilizer, harvest and insurance, but not common.

#### Other comments:

No profit in milo because of sugar cane aphids – cost \$72/ac to spray.

Good rainfall, good yields, but high costs and low commodity prices.

A good year 75 net – average 30-35 net/ac.

Irrigated land will net 50% or better than dryland.

Market Value was 700 with CRP, 650 per David, 600 per Nathan. 650-750 dry farm ground. CRP stuff will be higher in market value than just dryland. 750-850

Most crops were harvested.

No foreclosures.

#### Deaf Smith County Appraisal District

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Minutes for April 20, 2018 Meeting – Continued

#### **IRRIGATED**

Did you get insurance payments on your harvested or failed crops? No.

Wheat

Yield: 50/bu.

Price:

Subsidy ARC & PLC: 20

Milo

Yield: 107/bu.

Price: 3.40

Subsidy ARC & PLC: 20

Corn

Yield: 180/bu.

Price: 3.80

Subsidy ARC & PLC: 70

Cotton

Yield: 1250 lbs.

Price:

Subsidy ARC & PLC:

What is most common share crop? 1/4; Land owner's shared expenses with tenant include herbicide, insecticide, harvest haul and fertilizer.

Grazing income per acre

Wheat: graze out 75-150, use 40 = 10 per head x 4 months=40 or

75 head x 300 lbs. at 50 cents  $\div$  2 ac  $\div$  120 ac = 47

Stalks: Milo-30, Corn-10

It was an average, breakeven year. Paid off loan and made living expenses.

Is cash lease more typical than share crop? No, most typical cash lease is 75-80-100.

Other comments:

Sugar cane aphid hurt milo and sorghum silage - no profit.

Market value is 2,000 good, 1,500 average, 1,000 poor.

Yields were good; expenses were high; commodity prices were low.

Meeting adjourned at 10:06 a.m.

#### Deaf Smith County Appraisal District

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#### Addition to Ag Minutes May 4, 2018

Talked to Tom and he felt that wheat grazing was 50-70 per acre and graze out would be 85-100. He agreed that land owners a lot of the time don't pay harvest cost and also felt like the majority of the time, landowner pays all pump cost. However, tenant has to maintain sprinkler. He remembered that 2011 was a bad year for the farmer and agreed on the subsidies paid in 2016.

Talked to a loan officer at a local bank and he said  $\frac{1}{4}$  share on irrigated was most common and land owner doesn't pay harvest; however, on  $\frac{1}{3}^{rd}$  share he does. He said it was an average year for the farmer, loans were paid off and sometimes tenant does half with well expense, but at the end of the year, landowner pays tenant back. Banker also agreed on subsidies being good in 2016. After talking to FSA, subsidies paid out in 2016 were:

Corn	\$70	
Wheat	\$72	45bu×\$1.61 = 72
Sorghum	\$116	100 bu×\$1.16=116
Cotton	\$18-\$20	Cotton gin cost share program

Talked to Hereford Farmers Gin and there was little to no dryland cotton. Irrigated yield was \_300-900 lbs and price was 68 cents – ginning cost was 10¢/lb.

H9- 109VO

#### Deaf Smith County Appraisal District

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#### 2016 DRYLAND SURVEY

Is cash lease more common than share crop? (circle one)

Most Typical Cash Lease Joe 20-24 Tennent repairs fense + Dom wells
There is alot of Bad fenses - sometimes we put up a hotwire Sense

2. Which share crop is most common?

() o shared cost to land ounger
they fornish there own ins. - some do

Other Some

3. Did you get insurance and subsidy payments? If so, how much?

	Insurance Payment	Subsidy	Yields 376V	Price
Milo	12	NO	27/BUT	3-40/100-2.80
Wheat		8 00	24 BU	3.30/Bu
Sorghum Cottes	not	much cott	eh?	,

4. Grazing Income Poor Pasture Cash lease 10 Tennent fixes forse & Dum Well None - However Some shore Harrest & Ins 5. On share crop, any shared expenses? Most crops were harvasted . It was an Averge 129h.

one Board member said Better than Arg. Were no forceloseires 1. On dryland a good year 75 Net - Aug 30-35 Net/ac 2- Irvisate land will net 50% or Better than Dryknd The profit in Milo because of Aphid-cost to spray 72/ac

#### 2018

# MARKET VALUE SCHEDULE DEAF SMITH COUNTY APPRAISAL DISTRICT

Pastu	re Land		Dry Land	l Farm	(does no	ed Farm ot include nkler)	Improve	ed Pasture
Class	\$/Acre	Class	\$/Acre	In CRP	Class	\$/Acre	Class	\$/Acre
1*	500	1	700	750	G	1900	1	750
2	500	2	650		В	1800	2	700
3	425	3	600		O	1500	3	650
4	425	4	550		Y+	1300	4	650
5	400	5	500		Y	1100	5	600
6	400	6	475		BR	700	6	600
7	380	7	450		S	650	7	500
8	380	8	450		D	425	8	450

G	Green	Best Irrigation in county
В	Blue	Good
O	Orange	Fair
		Weak
BR	Brown	Fringe
S	Subject	No wells, but in irrigation area
D	Draws	Large playa lakes in irrigated areas.
		(-300/ac with sprinkler)

#### **SPRINKLERS**

New	Cost
1/4 sec. 75,000.00 Nozeld at 450-5005pm	120ac=625
1/2 sec. 145,000.00 Nozzled 800 - 1040 g pm	240ac=604
Sec. 145,000.00	490ac=295 1524÷3=508 at 65% good = 330/ac

Use 3gpm/1ac Example 400gpm $\div$ 3=133 ac Irg

- 1. Rule of Thumb-Dry Land Market Value=100bu wheat/ac 100bu×4.86=486
- 2. Money is not worth much-land still has value.

	DRY	PASTURE	IRG	CRP
JP	600	700		
DEAN HICK	600	550-650 750	1800	
ED	600	500	good water is wor	th a lot
BRUM	600	450-500		
Joe Ward		Imp Pa	sture cut for hay good 750 (Sold Higher)	d money
CHRIS T (SHO	<b>ULD BE)</b> 350-4	9 NO SALES		
Dan Mar	550-70	No Sales 45	0-500	
DENNIS	600	500		
Solo-Preach	550	450		600
l Kee	550-60	00 450		
BLACK	550-600 E	450-500 BIG- 450- 500-SMAL		750
BILLY CREEK	450	350		
LAND BANK	650-70	00 450		

- 1 COW CALF OPERATORS WANT GRASS AND WILL PAY PREMIUM.
- 2. 5 YEAR FORECAST GRAIN PRICES WILL FALL UNLESS THERE IS A DISASTER IN THE CORN BELT.
- 3. 2016 DOES NOT LOOK GOOD.
- 4. DRY FARMER X SAID 2010-2014 MADE GOOD MONEY. INSURANCE WAS HIGH DUE TO COMMODITY, PRICES WERE GOOD. HOWEVER I MADE 40/ BU OF WHEAT IN 2015 AND LOST MONEY BECAUSE COMMODITY PRICES HAVE FELL.
- 5. IRG FARMER X SAID 2010-2013 BESTYEARS I EVER HAD.
- 6. more rainfall is bringing pasture back.

#### 2017 & PRIOR IRRIGATION

9713	K-6-Sec 13 E/2 320ac		575/ac	4/15/2011	—CRP with old wells
8577 8581	Township-2-4 Sec 21 320ac Town ship-2-4 Sec 22 185.3ac	505.3ac	600/ac	4/10/2012	Bussy-Rough Pasture 286 grass 219 CRP
9391	10wn snip-2-4 Sec 22 185.3ac				
7108	K-7-Sec 51 655ac		655/ac	7/8/2010	Low Irg
7151	K-7-Sec 81 N/2 328 ac		750/ac	3/25/2011	Low
6864	K-4-5ec 19 & 20	1,280ac	800/ac	6/5/2014	Irg grass mix 360/ac-Irg land 920/ac
920908	M-7-Sec 63 W/2	327ac	793/ac	2/7/2015	weak water
7648	M-7-Sec 88 NW/4 187ac		802/ac	1/28/2011	
7652					
11777	V 3 500 44 N/2	35000	10.00	F /4F /2042	Design of CDD and CDD
11222 7215	K-3-Sec 44 N/2 K-8-Sec11 E/2	259ac 301.486	840/ac		-Pasture & CRP-3 Old Wells
24810	Blk-7-Sec 50	315ac	850/ac 884/ac		weak-to fair waterrelative?
6612	K-3-Sec 86	82.5ac	909/ac		-CRP had to pull pump & fit well
8370	BLK-7-Sec 47N/2	320ac	938/ac		—Seems low
8044	K-3-Sec 86 had to drill well but in good		910/ac	1/18/2010	-CRP Old wells
10324	K-4-13 E/2	320ac	1,000/ac	9/26/2012	1 halraca
9211	26 - K-3-S-c66		- 25 /	. 7	- Duvend Surlounded Fy
7314	K-8-Sec 48 320ac	120 4	956/90	7-12-1	-CRP Old wells 7 Duy kind Survivinded by Iraga
7316	K-8-Sec 49 323ac	946ac	1,001/ac	3/7/2012	not much water—Farmer Garth
7324	K-8-Sec 50 143ac		2,002, 40	3/1/2022	not much water — aimer darth
21428	K-8-Sec 49 NE/4 160ac				
7050	V 7 500 20 5/2 220 2				Biom Income
7069 7071	K-7-Sec 29 S/2 328.3ac	986.8ac	1,112/ac	3/22/2012	—Diary low water
7071	K-7-Sec 31 658.5ac				
8157	Greg-1-Sec 4 174.5ac				
8158	Greg-1-Sec 5 180.8ac	373.7ac	1,124/ac	2/29/2012	—Dairy low water
8159	Greg-1-Sec 6 18.4ac				
5601	K3-41	100ac	1,100/ac	6/1/2016	Avg water no sprinkler
44222	W 2 4 4	350	4.400/	= 1== 1====	
11222 6976	K-3-44 K-4-Sec 78 S/2 311ac	260ac	1,192/ac	5/20/2012	
5748	K-34-Sec 47,34,13	1,455ac	1,200/ac 1,200/ac		—Farmer Meyer —Avg-Marnell less sprinkler & imp 1,100
6607	K-3-85 W/2	320ac	1,300/ac		—CRP Cabiness
7046	K-7-Sec 13	656	1,300/ac	10/2/2014	Citi Cubiricas
1626	200 erc.	200	-1300/9c	5-15-20	&
7142	K-7-73	653	1,300/ac	12/15/2016	Includes sprinkler Avg water
9014					
8014 8012	M-7-129	346ac	1,400/ac	2/9/2015	
-					
10481	M-7-Sec 153	321ac	1,500/ac	6/21/2012	
920453	K-4-Sec 84	325ac-2 sprinklers 2200ac-700ac =	1,500/ac	8/8/2013	—Dairy
7205	K 0 5 71 577 75				
7385 8595	K-8-Sec 71 632.75ac Township-2-5-Sec 4 188ac	1,022.68ac	1,600/ac	10/13/2011	—Dairy Avg
8598	Township-2-5-Sec 5 201.93ac	1,022.0080	1,000/40	10/13/2011	
0330	10W13IIIp-2-3-3ec 3 201.33dc				
6411	K-3-Sec 72	238ac	1,612/ac	4/4/2014	-10.00 could be higher
8205	Blk 3-Sec 5 & 6	1,273ac	1,750/ac		—Low Avg Water 862ac Irg
10707	BIK 3-3EC 3 & 0	Less Sprinkler & Imp	1,500/ac		13 wells 2 ½ Mile Sprinkler
7073	K-7-32,48,49	1,966.5ac	1,500/ac		Avg to low water. Pending Sale
8230	Blk 3-18	240ac	1,500/ac	7/25/2017	Avg water to poor
6431	K-3-76	161ac	1,500/ac	su?	Avg water
			1,600/ac	deed tr	
5477	K-3-Sec 6 625ac				
5503	K-3-Sec 14 647ac				
5550	K-3-Sec 26 645ac	1,922ac	1,700/ac	4/26/2011	—Feed yard good water
5553	K-3-Sec 27 5ac				
8050	M-7-136	329AC	1,750/ac = 1400/ac	10/2/2017	Avg Irg 5 wells at 125 GPM each
8051	W-7-136				
7005	K-4-88 & 89	1,160ac	1,800/ac	10/14/2016	Avg water with out sprinkler
27476		325.650-	1,900/ac	10/14/2016	with sprinkler  - wethout 2 sprinkler 1566/45
	- K4 Sec 67 S/2		1810/92-	5-2-16	- without Zopring
8299	Blk-7-Sec 2 SW/2	160ac	1,823/ac		—has a sprinkler=1400-1500/ac 450 spm water
8072 6536	M7-152 K-3-Sec 81 122ac	288ac	1,769/ac		10.00 could be more
	K-3-Sec 50,51,48	1,120/ac	1,849/ac 2,100/ac		-Farmer Schlabs -Subtracted 1/2 Sec grass
	K-3-Sec 64	80ac	2,250/ac	12/11/2014	200 C GC C G G G G G G G G G G G G G G G
5778	K-3-Sec 57	640ac	2,500/ac		—without sprinkler 2,300/ac
6999	K-4-85	651ac	was offered 2,200/ac		this was an offer "Diary" not a sale
6438	K-3-Sec 78 sw/4	147ac	2,000/ac		good water includes sprinkler
ere c				Decid-C:	10.003
6756 6758	Dairy purchase	617.73	2,190/ac	Deed of trust	dudes endeller
6755				Avg water inc	cludes sprinkler
6974		575.7750	2/00/90	txclud	= 3 sprinkler 1800/9c
5506		366ac	10 2,241/ac	Includes 2 spr	
			herd 2,500/ac	not confirmed	d owner financed

pht ristra 25

The state of the s Day surround-

JE P.ZA

00 12000

921126 K-3-

094126

548/ac 800/ac

CRP

400/ac - sold low farm for years land owners gave good deal

K8-33

Sub-Irg 174 grass 276 dry farm

649ac

//Uac

12/28/2012

6/1/2015 4/5/2017

20

wells but sprinkler

runs on

10327

k-8-62 All

320ac 109ac 176ac 320 160ac Slight Irg Dry

640ac

includes CRP High

wind right 50%

left in CRP at 44/ac

4690 921066 28179 8781

K5 Sec. 44 S/2 M-7-Sec 43 Chas Roberson K6-13 W/2 2-2-Sec 6 SE/4

27688 9628

5743 9722

K3-45

k-6-Sec 28

26089

K8-56

T4R1 Sec 23 T6R3 Sec 35 6R3 Sec 35 & 36

703ac 700ac 8/1/2017 5/25/2012 5/26/2016 5/2/1/2014 6/4/2015 3/30/2012

700 6/23/2015 8/8/2017

City bought water rights

650/ac 130 CRP 35 pasture 314.1

200ac 213ac 320ac 240ac

6/24/2013 8/5/2016 8/4/2016

> Some irg CRP

could be CRP

Dry

Dry Crp Dry Dry 5/29/2014

More than

8/15/2016 6/24/2013

2-2-Sec 5 w/2 Carter & Head

2-4-Sec 20 5-2-Sec22

Dry 5/3/2016

320ac

640ac 421 Dry 9/12/2014

8551

2-4-Sec 6

T5R2 T5R3

3-3-Sec 7

1,201ac 800ac 640ac 640ac 480/Dry 320/Pasture Сгр 7/9/2015

He said 350 grass/663 farm in CRP

6-2-Sec 15 E/2 320ac 6-2-Sec 22 E/2 320ac Carter & Head 4-2-Sec 9

Dry Dry 5/15/2015 11/11/2010 11/11/2010 11/11/2010 7/14/2014 5/5/2014

328ac

640ac

12/31/2014

320ac 649ac 325ac

Surrounded Close to Irg

1/31/2012 12/27/2012 12/20/2010 5/17/2012 9/2/2011 9/2/2011 10/1/2014 2/1/2017

ded By High Circles

7573 7343 919735 7119 7356 10327 8566 8984

M-7-Sec 65 177ac K-8-54 SW/4 160ac K-6-Sec 87 627.5ac K-7-Sec 58 K-9-Sec 62 W/2 649ac K-8-Sec 62 E/2 649ac 2-4-Sec 15 N/2 T4R1 Sec 3

9518

822ac

2/15/2012 5/2/2013 1/15/2015 11/18/2010 1/1/2011 1/1/2011 1/1/2011 1/1/2011 1/1/2011 3/21/2014

80ac

9072 8854 7569 9826 919958 8629 8630 919998

K-11-Sec 80 SE/4 160ac 3-3-Sec 1 SW/4 107ac 3-3-Sec 1 SW/PT 54ac

⊦3-Sec 35 2ac -3-Sec27,34

CRP Dry CRP Dry

4-2-Sec 20 W/2 320ac 3-1-Sec 2,10,11-1820ac M7-Sec 65

> CRP Dry 12/21/2010 12/9/2010 12/9/2010 12/9/2010 3/21/2012 8/30/2012 1/1/2012

270ac

8782 9205 9214 9214 8998 9106

4-4-Sec 29 249ac 4-4-Sec 31 21ac 4-1-Sec 14 SE/4 160ac 4-3-Sec 2 107ac

2-2-Sec 7 NW/4 160ac

Carter & Head 240ac

1,436ac

8/24/2010 Bad S 'ac -1 well 100gpm 9/10/2010 10/1/2010 8/25/2010 Bind V 8/25/2010 8/25/2010 8/25/2010 11/15/2011 Bind Weed

9202 28179 9644 919967 8913 8915 8890 8890 8893

4-4-Sec 29 - 90ac
K6-13 w/2
K-5-Sec 60 - 218ac
K-11-Sec 30 E/2 - 320ac
3-1-Sec 31 S/2 - 320ac
3-1-Sec 21 NE/4 - 160ac
3-1-Sec 22-All - 640ac
3-1-Sec 27 NW/4 160ac 320ac

2017 & PRIOR DRYLAND

Bad Sale Family Member

# 2017 & PRIOR PASTURE

9550	6-4-Sec 32	208.2ac	Pasture	250	6/20/2012			
27875	K-5-Sec 83	80ac	Pasture	350	5/26/2010			
7496	M-7-Sec 2	163ac	Pasture	350	2/3/2012			
9322	5-2	640ac	Pasture	418ac	5/3/2016			
8430	Blk-8 Sec 20	319ac	Pasture	438ac	10/24/2016	69ac Farm/250ac P	asture	
8794	2-2-9 SE/4	160ac	Pasture	475ac				
7440 7441 9,97	K-14-26-27 <i>J. 4-Cl</i> M-2-Sec 107	799ac 6-2-14 136ac	Pasture/CRP PaJもレイト Pasture	438/ac 469/a 500/ac	5/29/2015 5-29-18 3/31/2015	488 pasture 311 CRP	Rough Cali Soil	
7170	K-2-Sec 93 All	654ac	Pasture/was irg	700/ac	11/25/2013	after sub imp	3/3 rds Int 3 500 =	300,000
920656	K-4-Sec 19	294ac	Pasture	715/ac	10/28/2014	surrounded by Irg.		
9644	K-5-Sec 60	220ac	Crp & Native	1,500/ac	too high adjoins their other p	property		
12381	K-5-Sec 46	193ac	360,000 -162,900 100 ÷ 193ac = 1,021 say 1,	lmp 000/ac				
8293	B-5-44	174ac	Native & ImPasture	800/ac	(Included dryland (276ac)			
7350	V9.50	470	Jacob Dante en	750/	sold a lot higher but Joe said this was mkt			
10340	K8-58	478ac	ImpPasture	750/ac	get hay crop off improved pasture, worth more than native			



## 2016 CROP YEAR SURVEY

Was your opera	tion:	CIPCA ?	40 Trriga	ated	CIRCA .	SOACES	ry land		Pasture	
Type of operation		Owner Op			C / C (V)			No		
.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			-			192.912				
		Share Cro	pp.			res		IXED MESTLY	Ye =	
		What is the	ne %?	<i>'</i>	1/3 <sup>rd</sup>		1/4 <sup>th</sup>	IXED MESTY	other	
	•	Cash Lea					Yes		No	
125		Irrigated		\$/ac Dryla	and	\$/ac	Pasture _	\$/ac		
Even if you do not	cash lease	at this tim	ne, please	enter the c	ash leases	s that you	know are ty	pical in your are	ea	
Cash leases appea	ar to be ind	Irrigated	Farm Farm	in your opir Yes Yes Yes	_ No No		more typica	il than share c	rop?	
2016 Co	sts/Inc	ome Pe	er Acre	Please g	give us tl	ne total	cost (NOT	the shared co	ost):	
Please list the		Irrigate	ed Farm	_				Dryland Far	m	
Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay	Whea	Cotton	Milo	
Fertilizer										
Harvest & Haul										
Herbicide				1116	1 2	EU	-UU			
Crop Insurance		1	E		0	)e				
Insecticide	120	70							1	
Irrigation										
Average Price										
Average Yields										
			Insuran	ice Income	•	wner	Grazing I	ncome (Land (	Owner and	
Native Pastur			and Tennant)				Tennant)			
Fence	\$/mil		Wheat		\$/acr		Wheat	-	\$/acre	
Life of Fence			Corn		\$/acr		Stalks		\$/acre	
Weed Control	\$/	acre	Milo	*	\$/acr		Grass		\$/acre	
How many coros de	200 VOUE 6	took	Cotton		\$/acr	е	Didway	have examine	in 20162	
How many acres do water well cover? _	-						Yes	have grazing	111 2010?	
Does you pasture h									- 20162	
payments? Yes							Quality of grazing in 2016? Circle one: good, poor, average			
								g-30, poor, c		
SUARC (Regiet	) Mos	PROD WAER	costs	100 % -	xif Z	HOR C	ADTTATE	operative	1 40	
	1/2	LADOUE	766-00	most -	= A-1 A	eve e	Expense B	et 2016		
	100		1.0	MOST CI	~ per vi	1 ANE	RAGE CLOV	LATIO CO CATACRE EXP	14.72	
	V. G	ood yen	TK LEDY 14	INI MILL G	TENSE	6 AVE	4	271111 00	JAC X	
			caly s	SHARE =	+ 80/A	TCRE !	11 come +#	EJACRE EXP	PUSE	
			/		•				60	

ACTE / reading & Share no prod expenses nettred bofac DJ

# 2016 CROP YEAR SURVEY

the property of the specific

Was your oper				ated	X		Dry	land		Pastur
Type of operat	ion:	►Owner	Owner Operator?			Ye	-		< N	Pastur lo
		►Share C	rop?		Ye	S				
		What is	s the %?		- 1/3 <sup>rd</sup>		-1/4			lo
		► Cash L	ease?					_		Other
		Irrigate	ed _100	\$/ac Di	ryland 2	S \$/ac	A S	Pacturo	a or	No
Even if you do no	t cash lea	se at this t	time, please	enter the	cash lease	es that y	ou kr	n asture now are typic	/\\$/ac	roo
Cash leases appe	ear to be i	ncreasing	in number,	in your o	oinion, is ca	ash leas	e mo	ore typical t	han share	ron?
			ed Farm d Farm e					,,	onare (	noh!
2016 Co	sts/Ind	come F	er Acre	Please	give us t	he tota	l cos	st (NOT the	shared c	net):
Please list the		Irriga	ted Farm							
Price per Acre	Wheat			Milo	Silage	Hay			ryland Far	
Fertilizer	45		100		Juage	riay		Wheat	Cotton	Milo
Harvest & Haul	30_		100				-	0		0
Herbicide	10.		50			***	-	20		25
Crop Insurance	30		30	Ga stee				30		40
Insecticide	5		15			-		5		13
Irrigation	125		180							10
Average Price	4.40		4,25					4,40		- 11-
Average Yields	75 69	Due 1	21764					3864		3,40
Native Pastur	e Expens	es	Insuranc	e Incom	e (Land Ov	vner	Gi	razing Incor	ne (Land O	<i>56 ba</i> wner and
Fence 0	Ψ//////		Wheat		\$/acre		W	heat	ennant)	<b>C</b> /
Life of Fence			Corn		\$/acre	•		alks	0	_ \$/acre
Weed Control 0	\$/8	acre	Milo		\$/acre	Grass 0			_ \$/acre	
How many across do		.	Cotton		\$/acre				U	_ \$/acre
How many acres doo vater well cover?	es your st	OCK		4				oid you hav	e arazina ir	20162
			9					Yes X	No _	, 20,10;
Does you pasture have any subsidy payments? Yes No K							Circ	Quality of cole one: 190	grazing in 2	2016? rerage
omments about th	ie 2016 ye	ear. (Impa	ect from we	ather, ins	sects, mar	kets, pro	- d	4: :		
2 . 7.	:				2+ ff=		1 1	tivity, weed		
	45.		* * * * * * * * * * * * * * * * * * *				1 /	77 3	1	(Set 5)
emergence of the second			55 9	51	G 500 - 1			· · · · · · · · · · · · · · · · · · ·	· .	

# 2016 CROP YEAR SURVEY

Was your operation	on:	Irrigated	2	Di	ry land		Pasture
Type of operation		Owner Operator? Share Crop?		Yes			
71				Yes		No	
	What is t		- 1/3 <sup>rd</sup>		-1/4 <sup>th</sup>		ther
	Cash Le	\$/ac	Dryland 2.2		Yes A Pasture /2	\$/ac	No
From House do not on							10
Even if you do not ca	asn lease at this tin	ne, piease enter	The Cash lease	S triat you		arırı your are	:a 
Cash leases appear	to be increasing ir Irrigated Dryland Pasture	Farm Yes	r opinion, <b>is ca</b> No No No No		more typical th	nan share cr	op?
2016 Cos	ts/Income Po	er Acre Plea	ase give us t	he total	cost (NOT the	shared co	ost):
Please list the	Irrigat	ed Farm				Oryland Farn	n
Price per Acre	Wheat Cotton	Corn M	lilo Silage	Hay	Wheat	Cotton	Milo
Fertilizer		The secret	57200				
Harvest & Haul	1 de	1					
Herbicide			100				
Crop Insurance		15	1050				
Insecticide	10/3	11	16-1-				
Irrigation	1 /1	100		5			
Average Price	5/01	5	1900.				
Average Yields	/						
Native Pasture	Expenses		come (Land O I Tennant)	wner	Grazing Inco	ome (Land C Tennant)	wner and
Fence 985	\$/mile	Wheat	<i>C</i> = \$/acr	re	Wheat	0	\$/acre
Life of Fence (7)	Years	Corn	∅ \$/ac	re	Stalks _	0	\$/acre
Weed Control 7	\$/acre	Milo	\$/aci		Grass _	0	\$/acre
How many acres doe water well cover?						ve grazing i	
Does you pasture ha payments? Yes					Quality of Circle one: g	<b>of grazing in</b> good, poor, a	
Comments about th	e 2016 year. (Imp						
						20.42	
econotivi of							
	30						

;	20	016	CRO	P YI	EAR	SU	RVEY		
	-								
Was your operate		V	Irrigat	ed _			Dry land	V	Pasture
Type of operation	on: ►	Owner Op	erator?			Yes		· No	
	▶:	Share Cro	p?			Yes		No	
		What is the	he %? _	1	1/3 <sup>rd</sup>		-1/4 <sup>th</sup>	- C	ther
	<b>&gt;</b>	Cash Lea	ase?				Yes		No
							Pasture		
Even if you do not o	cash lease	at this tin	ne, please e	enter the c	ash lease	s that yo	u know are typi	cal in your are	ea
Cash leases appea	ar to be inc	creasing ir Irrigated Dryland Pasture	Farm Farm	Yes Yes Yes	_ No _ No		e more typical f	than share c	rop?
2016 Co	sts/Inc	ome Pe	er Acre	Please g	give us t	he total	cost (NOT th	e shared co	ost):
Please list the		Irrigat	ed Farm					Dryland Fari	m
Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay	Wheat	Cotton	Milo
Fertilizer	50	75	150	٥٤	125		1.0	25	
Harvest & Haul	50	125	75	45	150		15	20	
Herbicide	1.S	50	50	25	45		10	≥0	
Crop Insurance	52	75	75	25	75		10	45	
Insecticide	10	20	75	20	50		10	25	
Irrigation	50	100	175	50	150				
Average Price	4,00	,60	4,50	7,80	42		4,00	:60	
Average Yields	65	1,000	200	30	27		25	500	
Native Pastur	re Expens	es	Insuranc	e Income and Ten		wner	Grazing Inc	ome (Land 0 Tennant)	Owner and
	0.45/mil	е	Wheat	/0	7\$/ac	re	Wheat	100	\$/acre
Life of Fence 20	+ Year	5	Corn	_ 2	\$/ac	re	Stalks	10	\$/acre
Weed Control		acre	Milo	-	\$/ac	1	Grass	10	\$/acre
How many acres does your stock water well cover? acres  Does you pasture have any subsidy payments? Yes No			Cotton ZS \$/acre			Did you have grazing in 2016?  Yes No  Quality of grazing in 2016?  Circle one: good, poor, average			
Comments about	the 2016 y	* **	act from w					eeds.)	

Was your operate	tion:	/	Irriga	ted		D	ry land		Pasture
Type of operation	-	Owner Op		_		Yes		No	
Type of operation		Share Cro		-		Yes		No	
					1 /Ord				4h a s
			e %? _		1/3/4		-1/4 <sup>th</sup>		ther
	•	Cash Lea Irrigated	se? - 9	S/ac Dryl	and	\$/ac	Yes Pasture	\$/ac	No
Even if you do not o	cash lease								a
Cash leases appea									
Cash leases appea	ar to be inc	Irrigated Dryland I Pasture	Farm Farm	Yes Yes Yes	No No No		more typicar i	ilali Silale Ci	ОР
2016 Co	sts/Inc	ome Pe	er Acre	Please	give us t	he total	cost (NOT th	e shared co	ost):
Please list the		Irrigate	ed Farm					Dryland Farr	
Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay	Wheat	Cotton	Milo
Fertilizer									
Harvest & Haul									
Herbicide			-						
Crop Insurance									
Insecticide									
Irrigation									
Average Price									
Average Yields									
Native Pastu	re Expens	es	Insuran	ce Income and Ten		wner	Grazing Inc	ome (Land C Tennant)	wner and
Fence	\$/mil		Wheat		\$/ac	re	Wheat		\$/acre
Life of Fence	Year	s	Corn		\$/ac	re	Stalks		\$/acre
Weed Control		/acre	Milo		\$/ac	re	Grass		\$/acre
			Cotton		\$/ac	re			
How many acres do water well cover?								ave grazing	
Does you pasture he payments? Yes	nave any s	subsidy					Quality	of grazing in good, poor, a	2016?
Comments about	the 2016 y	year. (Imp	act from v	taker	nsects, m	arkets.p	productivity, w	eeds.) They	

	tion:	120	Irrigat		169		ry lar	<u> </u>	40		Pasture
Type of operation	on: 🕨	Owner Op	erator?			Yes				No	
	<b>&gt;</b>	Share Cro	p?			Yes		V		No	
		What is th	ne %?	- 1	/3rd		1/4 <sup>th</sup>			- Oth	er
		Cash Lea	-				Yes			(	No:
			100 \$	ac Dryla	and <u>25</u>	\$/ac		asturei<	) \$/ac	_	110
Even if you do not	cash lease	at this tim	ne, please e	nter the ca	ash lease	s that you	ı kno	w are typic	al in your	area	
Cash leases appe	ar to be in	creasing in	number, in	vour opin	ion, is ca	sh lease	mor	e typical t	han shar	e cro	p?
ouon loudou appo	GI 10 20	Irrigated	Farm	Yes _<	_ No			,,			•
			Farm								
		Pasture		Yes	_ 140						
2016 Cc	sts/Inc	ome Pe	er Acre	Please o	ive us t	he total	cost	t (NOT th	e shared	l cos	st):
Please list the			ed Farm						Dryland F		
Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay		Wheat	Cotto		Milo
Fertilizer	40	N/A	150	40	100	0		0	0		0
Harvest & Haul	35	NIA	150	70	300	50		25	N/80		25
Herbicide	15	NA	45	15	15	15		15	(		15
Crop Insurance	15	7	25	15	20	Ø		10	1		10
Insecticide	8		40	25	40	$\circ$		8			20
Irrigation	100	/	200	150	150	SO		<b>3</b>			67
Average Price	5.00		4,50	4.00	50,00	whit 10	Ton	5.00			4,50
Average Yields	40 bu	/	200 bu	60 bu	28 Ton	Ton/ac	e	20 bu		é	25 hu
	_		Insuranc	e Income		wner	G	razing Inc			vner and
Native Pastu			Wheat	and Ten			10	/heat	Tennant	.)	\$/acre
-	<u>೧</u> ಆ\$/mil Year		Corn	_ 0	\$/ac \$/ac			taiks	30		\$/acre
Life of Fence 25 Weed Control		/acre	Milo		- \$/ac			rass			\$/acre
vveed Control	Φ,	racie	Cotton	NA				-	10		- Wacie
How many acres d	oes vour s	tock	Cotton	1978	φ/αο			Did you h	ave grazi	na in	2016?
water well cover?									No _		
Does you pasture I	nave any s	subsidy						Quality	of grazing	g in 2	2016?
payments? Yes _							Ci	rcle one:	good, pod	or, (av	erage)
Comments about	the 2016	vear. (Imp	act from w	eather, in	sects. m	arkets, p	rodu	ctivity, we	eds.)		
Sugar cain										· cocy	_
Finally prop	horests	good co	ops with	holp of	ion ro	uis b	J+ 1	prices st	Il Keep	us	very
cloce to be	lakaren	marg	ins.	1 1 1		. ^					
Weeds are	berom	ing me	De 120-15	tant to	chem	icals					

Was your opera	tion:		Irriga	ted		D	ory land		Pasture
Type of operation	on: 🕨	Owner Op	erator?			Yes		No	
	<b>•</b>	Share Cro	p?			Yes		No	
		What is th					-1/4 <sup>th</sup>		
		Cash Lea					Yes		No
	,	Irrigated	50	3/ac Dry	land	\$/ac	Pasture	\$/ac	NO
Even if you do not	cash lease	e at this tin	ne, please e	enter the o	cash lease	s that you	u know are typic	cal in your are	ea
Cash leases appe	ar to be in	Irrigated Dryland	number, ii Farm Farm	Yes Yes	No No		more typical t	than share c	rop?
2016 Co	sts/Inc	ome Pe	er Acre	Please	give us t	he total	cost (NOT th	e shared co	ost):
Please list the		Irrigate	ed Farm					Dryland Fari	n
Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay	Wheat	Cotton	Milo
Fertilizer									
Harvest & Haul									
Herbicide									
Crop Insurance									
Insecticide									
Irrigation									
Average Price									
Average Yields									
Native Pastur	re Expens	ses	Insuran	ce Incom and Ten	e (Land O inant)	wner	Grazing Inc	ome (Land C Tennant)	wner and
Fence	\$/mi		Wheat		\$/acı	re	Wheat		\$/acre
Life of Fence	Year	rs	Corn		\$/aci	re	Stalks		\$/acre
Weed Control	\$	/acre	Milo		\$/acı		Grass		\$/acre
How many acres do water well cover?		acres	Cotton		\$/acı	re	Yes _	ave grazing	-
Does you pasture h payments? Yes								of grazing in good, poor, a	
Comments about	the 2016	year. (Imp	act from w	reather, ir	nsects, m	arkets, p	roductivity, we	eeds.)	

Was your operat	tion:	Ϋ́	Irrigate	ed	×	D	ry land	X		Pasture	
Type of operatio		Owner Op			×	Yes	_		No		
,,,,		Share Cro				Yes		У	- No		
			•		/Ord		-1/4 <sup>th</sup>		_	hor	
		What is th		1	/3/4				- 01	ther	
	<b>&gt;</b>	Cash Lea		lee Dryle	nd	¢/00	Yes Pasture	9	100	No	
Even if you do not d	cash lease	at this tim	ie, please e	nter the ca	ash lease.	s that you	ı know are t	ypical in yo	ur are	a 	
Cash leases appea	ar to be inc	Irrigated	Farm Farm	Yes 🟋	No No		more typic	al than sh	are cr	op?	
2016 Co	sts/Inco			Please g	jive us t	he total	cost (NOT				
Please list the		Irrigate	ed Farm					Dryland			
Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay	Whe	at Cot	ton	Milo	
Fertilizer	5000	8600	11000	80 ==	110 00						
Harvest & Haul	700	15000	2000	1500	25000		_				
Herbicide	2000	11000	8000	6000	8000						
Crop Insurance	2000	800	80=	6000	8000						
Insecticide	2000	8000	30 00	3000	4000						
Irrigation	8000	10000	2000	1000	200						
Average Price	4,50	755	4,20	600	4000						
Average Yields	6000	1400	180	6,000	25						
Native Pastu	ro Evnens	.06	Insuranc	e Income and Teni		wner	Grazing	Income (L Tenna		wner and	
Fence	\$/mil		Wheat	Ø	\$/acı	re	Wheat		200	\$/acre	
Life of Fence	Year		Corn	20	\$/ac		Stalks		200	\$/acre	
Weed Control		/acre	Milo	10	\$/ac	re	Grass		00	\$/acre	
, , , , , , , , , , , , , , , , , , ,			Cotton	20	\$/ac	re					
How many acres d water well cover?								u have gra			
Does you pasture he payments? Yes							The same of the sa	ity of grazi ne: good, p	_		
	Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)  2016 Started off good then Turned Aot and Dry										
2016	Sto	Arted	off di	cool -	then	Tur	ned A	of and	DR	7	
MARK	MArkets where not favorable - not agreat your										
				-							

M,K. Cemon

	20	016	CRO	P YI	EAR	SU	RVEY					
Was your operat	tion:	V	Irrigat	ed		Dr	y land		Pasture			
Type of operatio		Owner Op				Yes		No				
Type of operation				-			-	2000				
	C *:	Share Cro	-	-		Yes		No				
whole.	farov	What is the	ne %?	1	1/3 <sup>rd</sup>		1/4 <sup>th</sup>		ther			
whole	<b>&gt;</b>	Cash Lea	ase? 10 C	)			Yes Pasture		No			
	_	Irrigated	85 \$	/ac Dryla	and	\$/ac	Pasture	\$/ac				
Even if you do not o	cash lease	at this tin	ne, please e	nter the c	ash lease	s that you	know are typic	al in your are	a 			
Cash leases appea	ar to be inc	creasing in	number, in	your opin	aion, <b>is ca</b>	sh lease	more typical th	nan share cr	op?			
		Irrigated	Farm	Yes //	No							
			Farm	Yes /	No No							
		Pasture		165 /	_ 140							
2012.0	( //		Λ		20 000				5001			
2016 Co	sts/Inco	ome Pe	er Acre	Please (	give us t	he total	cost (NOT the	shared co	st):			
Please list the		Irrigat	ed Farm					Dryland Farn				
Price per Acre												
Fertilizer			'n									
Harvest & Haul			Curasiv									
Herbicide			Cuva									
Crop Insurance												
Insecticide					-							
Irrigation												
Average Price	<del>                                     </del>		1		-							
Average Yields	nornal	3000	Ball									
_	_		Insuranc		e (Land O	wner	Grazing Inco		wner and			
Native Pastu			10/h a a t	and Ten	s/ac		Wheat 1	Tennant) /O らぬな	\$ sacre			
Fence	\$/mil		Wheat		\$/ac		Stalks	0 5//	\$/acre			
Life of Fence	Year		Corn	-	\$/ac			norma )	\$/acre			
Weed Control	<i>\$1</i>	acre	Milo Cotton		\$/ac \$/ac		Glass	1011111	\$/acre			
How many acres de	oos vour s	tock	Cotton				Did you ha	ave grazing	in 20162			
water well cover?								No				
Does you pasture h								of grazing in				
payments? Yes							Circle one:					
F=3,												
					,			l - \				
Comments about	Comments about the 2016 year. (Impact from weather insects, markets, productivity, weeds.)											
	130	00	405	10	V	1						
			$\overline{}$									

				1111						
Was your opera	tion:	X	Irriga	ated	X		Ory land _	X	Pas	ture
Type of operation	on: ►	Owner Op	erator?		$\times$	Yes	0.000		No	
	<b>&gt;</b>	Share Cro	p?		$\times$	Yes			No	
		What is the	ne %?	$\times$	1/3 <sup>rd</sup>		-1/4 <sup>th</sup>		- Other	
	•	Irrigated	45	\$/ac Dry	land <u>20</u>	\$/ac	Yes Pasture	\$\$/8	No ac	
Even if you do not	cash lease	e at this tin	ne, please	enter the	cash lease	s that yo	u know are t	ypical in you	ır area	
Cash leases appe	ar to be in	creasing ir Irrigated Dryland Pasture	number, i Farm Farm	n your opi Yes Yes Yes	nion, <b>is ca</b> No/ No/ _ No(	sh lease  	e more typic	al than sha	re crop?	
2016 Co	sts/Inc	ome Pe	er Acre	Please	give us t	he total	cost (NOT	the share	d cost):	
Please list the		Irrigate	ed Farm					Dryland	Farm	
Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay	Whea		The state of the s	0
Fertilizer										*
Harvest & Haul										
Herbicide										
Crop Insurance			5		4					
Insecticide										
Irrigation										
Average Price			10							
Average Yields										
Native Pastur	e Expens	es	Insuran	ce Incom and Ter	e (Land O nant)	wner	Grazing	Income (La Tennar	nd Owner a	ind
Fence \$10,000	\$/mil	le	Wheat		\$/acr	e	Wheat		\$/ac	re
Life of Fence	Year	s	Corn		\$/aci	e	Stalks		\$/ac	re
Weed Control	\$/	/acre	Milo		\$/acr	е	Grass		\$/ac	re
			Cotton		\$/acr	e				
How many acres do water well cover?								u have graz	ing in 2016	?
Does you pasture h payments? Yes									n <b>g in 2016?</b> Por, average	
Comments about		year. (Imp	act from w	eather, in			roductivity,			

	2016	CROF	YEAL	R SU	RVEY		
Was your operation	on:	Irrigated	d , L	D	ry land	2	Pasture
Type of operation	: ►Owner (	Operator?	10	Yes		No	
	► Share C	rop?	Me	Yes		No	
	What is	s the %?	VD - 1/3rd	-	-1/4 <sup>th</sup>	- 0	ther
	► Cash L	ease?			Yes		No
CrAse 42 <sup>80</sup> Even if you do not ca	acrosstrigate	ed\$/a	c Dryland ter the cash lea	\$/ae ses that you	Pasture	\$/ac al in your are	_
Cash leases appear	Irrigate	ed Farm You d Farm You e Yo	es No				
Please list the		ated Farm				Dryland Farr	
	Wheat Cotto		Milo Silag	e Hay		Cotton	Milo
Fertilizer	D 1						
Harvest & Haul	1)000	Anne					
Herbicide	1011	( ( )	_	-	4		
Crop Insurance \	1	0.	2				
Insecticide	10	enlos	near				
Irrigation							
Average Price							
Average Yields							
Notice Destrue	F		Income (Land and Tennant)	Owner	Grazing Inco	ome (Land C Tennant)	wner and
Native Pasture Fence	\$/mile	Wheat		acre	Wheat	Termant)	\$/acre
Life of Fence	Years	Corn		acre	Stalks	11/2	- \$/acre
Weed Control	\$/acre	Milo		acre	Grass	11/1	\$/acre
**************************************		Cotton		acre	_	1	_ +
How many acres doewater well cover?			11/2		Did you ha	ave grazing i	in 2016?
Does you pasture ha		·	////		_	of grazing in	20162
payments? Yes			L		Circle one:		
	- "						
Comments about th	e 2016 year. (In	ipact from we	ather, insects,	markets, p	roductivity, we	eds.)	11
k//	00 110	1 -11	1/2100	- 10	21001 00	0 / 10	allon
1:11 ce la	- Line 10	3 INUL	) seem	- 6-/1/2	uses ()	MAN IN SE	ane.

Was your operat	ion:		Irrigat	ted		Dr	y land		Pasture
Type of operatio		Owner Op				Yes		No	
Type of operation		Share Cro				Yes		No	
			•						ther
			e %? _						
						\$/ac	Yes Pasture		No
Even if you do not o	cash lease	at this tim	e, please e	enter the ca	ash lease	s that you	know are typic	al in your are	a
Cash leases appea	ar to be inc	Irrigated	Farm Farm	Yes	_ No _ No		more typical t	nan share cr	op?
2016 Co	sts/Inco	ome Pe	er Acre	Please g	jive us t	he total	cost (NOT the	shared co	st):
Please list the		Irrigate	ed Farm					Dryland Fari	1
Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay	Wheat	Cotton	Milo
Fertilizer						-			
Harvest & Haul									
Herbicide,									
Crop Insurance			,						
Insecticide									
Irrigation									
Average Price									
Average Yields									
			Insuran	ce Income		wner	Grazing Inc	ome (Land C	wner and
Native Pastur				and Ten			Wheat	Tennant)	\$/acre
Fence	\$/mil		Wheat	(*)	\$/ac		01.11		- \$/acre
Life of Fence			Corri		\$/ac		_	×	
Weed Control	\$/	/acre	Milo .	2. 2	\$/ac		Grass _		\$/acre
How many acres do water well cover? _ Does you pasture h		acres	Cotton		\$/ac	re	Yes _	ave grazing No of grazing in	_
payments? Yes			<u> </u>				Circle one:	good, poor, a	average
Comments about	the 2016	year. (Imp	act from v	veather, ir	nsects, m	arkets, p	roductivity, we	eds.)	. proceedings of the second
* 1/20								de la comercia	ini. in music
						: - :		· · · · · · · · · · · · · · · · · · ·	1 2 1
			- 12 17						
	· · · · · · · · · · · · · · · · · · ·	. •							

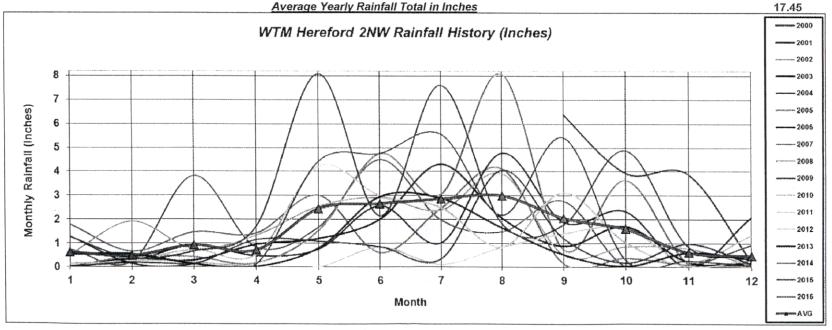
Type of operation:  Share Crop?  What is the %?  - 1/3/d  - 1/4/m  - Other    Cash Lease?   S/ac   Dryland   S/ac   Pasture   S/ac	Was your operat	tion:		Irriga	ted	$\rightarrow$		ry land	4	Pasture
What is the %?	Type of operation	n: 🕨	Owner O	perator?		X /	Yes	-	N	0
Cash Lease?   S/ac Dryland   S/ac Pasture   S/ac   S/ac Pasture   S/ac   S/ac Pasture   S/ac   S/ac   Pasture   S/ac   S/ac   Pasture   S/ac   S/ac   Pasture   S/ac   S/ac   Pasture   S/ac		<b>&gt;</b> :	Share Cro	op?		1	Yes		N	0
Cash Lease?   S/ac Dryland   S/ac Pasture   S/ac   S/ac Pasture   S/ac   S/ac Pasture   S/ac   S/ac   Pasture   S/ac   S/ac   Pasture   S/ac   S/ac   Pasture   S/ac   S/ac   Pasture   S/ac			\//hat is t	he %?	- 1	/3rd	✓ .	-1/4 <sup>th</sup>	_	Other
Irrigated										
Cash leases appear to be increasing in number, in your opinion, is cash lease more typical than share crop?    Irrigated Farm					S/ac Dryla	and	\$/ac		\$/ac	NO
Irrigated Farm	Even if you do not o	cash lease	e at this tir	ne, please e	enter the ca	ash leases	that you	u know are t	typical in your a	rea
Please list the   Irrigated Farm   Dryland Farm   Price per:Acre   Wheat   Cotton   Corn   Milo   Silage   Hay   Wheat   Cotton   Milo   Fertilizer	Cash leases appea	ar to be ind	creasing in Irrigated Dryland Pasture	n number, ir I Farm Farm	your opin Yes Yes Yes	No No No	h lease	more typic	cal than share	crop?
Price per Acre  Wheat Cotton Corn Milo Silage Hay Wheat Cotton Milo  Fertilizer  Arrest & Haul  Herbicide  Crop Insurance  Insecticide  Irrigation  Average Price  Average Yields  Native Pasture Expenses  Fence \$/mile Life of Fence Years  Weed Control \$/acre  How many acres does your stock water well cover?acres  Does you pasture have any subsidy payments? YesNo  Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)	2016 Co	sts/Inc	ome P	er Acre	Please g	jive us th	ne total	cost (NOT	the shared o	cost):
Fertilizer  Harvest & Haul  Herbicide  Crop Insurance  Insecticide  Irrigation  Average Price  Average Yields  Native Pasture Expenses  Fence  Is mile Life of Fence  Years  Weed Control  How many acres does your stock water well cover?  Does you pasture have any subsidy payments? Yes  No  Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)	Please list the		Irrigat	ed Farm					Dryland Fa	rm
Harvest & Haul  Herbicide  Crop Insurance  Insecticide  Irrigation  Average Price  Average Yields  Native Pasture Expenses  Fence \$/mile Life of Fence Years  Weed Control \$/acre  How many acres does your stock water well cover? acres Does you pasture have any subsidy payments? Yes No  Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)    Average Price	Price per Acre	Wheat	Cotton	Corn	Milo	Silage	Hay	Whe	at Cotton	Milo
Herbicide  Crop Insurance  Herbicide  Crop Insurance  Herbicide  Crop Insurance  Herbicide  Crop Insurance  How Insurance Insurance Income (Land Owner and Tennant)  Wheat Share  Weed Control Share  How many acres does your stock water well cover? acres  Does you pasture have any subsidy payments? Yes No  Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)	Fertilizer	4	1.00	100	a dia					
Crop Insurance   40	Harvest & Haul			90 mm				Seed 8	7	
Insecticide  Irrigation  Average Price  Average Yields    Supple	Herbicide			50				15	5	
Irrigation	Crop Insurance			40				18	>	
Average Price  Average Yields    Native Pasture Expenses   Insurance Income (Land Owner and Tennant)	Insecticide			20						
Average Price  Average Yields    Native Pasture Expenses   Insurance Income (Land Owner and Tennant)	Irrigation		-	150/						
Native Pasture Expenses    Insurance Income (Land Owner and Tennant)	Average Price		10.5	\$ 4/30						
Native Pasture Expenses   and Tennant	Average Yields			\$ 180/Bu	d					
Symile   Symile   Wheat   Symile   Sy	Native Pastur	re Expens	ses	Insuran			wner	Grazing		Owner and
Weed Control \$/acre   Milo \$/acre   Grass \$/acre    How many acres does your stock water well cover? acres    Does you pasture have any subsidy payments? Yes No    Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)				Wheat		\$/acr	е	Wheat	7 7	\$/acre
How many acres does your stock water well cover? acres  Does you pasture have any subsidy payments? Yes No Quality of grazing in 2016?  Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)	Life of Fence	Year	s ·	Corn		\$/acr	e	Stalks	graze e	of \$/acre
How many acres does your stock water well cover? acres  Does you pasture have any subsidy payments? Yes No Quality of grazing in 2016?  Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)	Weed Control	\$/	/acre		9			Grass		\$/acre
Circle one: good, poor average  Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)					4					
					rang o					
	Comments about	the 2016	year. (lm	oact from w	veather, in	sects, ma	ırkets, p	productivity	, weeds.)	
		·								-
					7 2 .					. 4

#### **Texas Tech University West Texas Mesonet** Rainfall Data for Hereford 2NW (Deaf Smith County)

															Average				
<u>Month</u>	<u>2000</u>	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	<u> 2016</u>	2017	<b>Month</b>
JAN						1.80	0.03	0.74	0.00	0.00	0.52	0.00	0.15	0.53	0.00	1.26	1.29	1.91	0.63
FEB						0.67	0.24	0.22	0.44	0.33	1.91	0.27	0.26	0.56	0.18	0.38	0.14	0.77	0.49
MAR						1.47	0.92	3.81	0.43	0.28	0.76	0.19	0.73	0.13	0.10	0.66	0.12	2.52	0.93
APR						1.43	0.48	0.84	0.17	0.95	1.32	0.00	0.53	0.02	0.13	1.70	1.15		<u>0.73</u>
MAY						3.01	0.76	1.67	1.53	1.20	2.54	0.00	4.21	0.81	4.43	8.08	1.09		2.44
<u>JUN</u>						0.62	2.57	4.49	4.74	2.01	2.90	0.83	3.00	2.96	4.77	2.15	0.86		2.66
JUL						2.46	1.02	1.99	3.04	4.31	2.38	0.11	2.50	2.89	5.58	7.60	0.34		2.85
AUG						4.13	4.78	1.49	8.07	2.06	3.91	0.83	0.86	1.67	2.19	1.84	4.07		2.99
SEP					6.38	0.16	1.90	2.76	0.76	0.89	0.52	1.41	3.12	0.54	5.43	1.78	1.22		2.07
OCT					3.94	0.38	2.34	0.01	3.63	1.71	0.85	1.64	1.04	0.04	0.29	4.88	0.17		<u>1.61</u>
NOV					3.89	0.11	0.00	0.06	0.14	0.21	0.78	0.21	0.05	0.61	0.27	0.86	0.98		0.63
DEC					0.25	0.09	2.10	0.93	0.00	0.18	0.10	1.34	0.32	0.35	0.06	0.47	0.15		0.49
TOTAL YEAR	2					16.33	17.14	19.01	22.95	14.13	18.49	6.83	16.77	11.11	23.43	31.66	11.58	5.20	
							- 1	Melted ic	e and sn	ow inclu	ded in to	tals							

Average Monthly Rainfall Total in Inches

1.54 Average Yearly Rainfall Total in Inches



Sheet1 Sheet2 Sheet3

GALLAGHER DJ & MP

McMORIES A & M

16 AC - 100 GPM

33 AC = 100 GPMOR 3 GPM/AC

15 AC = 100 GPM

EXAMPLE: 2000 GPM (ROW CROP) (6.66 GPM)

EXAMPLE: 2000 GPM X 16 % = 320 AC (ROW CROP) (6.25 GPM) 20. X 15 = 300 AC

400	390	380	370	360	350	340	330	320	310	300	290	280	270	260	250	240	230	220	210	200	190	180	170	160	150	140	130	120	110	100	90	80	70	60	50	40	30	20	10	GPM
132	129	125	122	119	116	112	109	106	102	99	96	92	89	86	83	79	76	. 73	69	66	63	59	56	53	50	46	43	40	36	33	30	26	23	20	17	13	10	7	ω	AC
800	790	780	770	760	750	740	730	720	710	700	690	680	670	660	650	640	630	620	610	600	590	580	570	560	550	540	530	520	510	500	490	480	470	460	450	440	430 -	420	410	GPM
264	261	257	254	251	248	244	241	238	234	231	228	224	221	218	215	211	208	205	201	198	195	191	188	185	182	178	175	172	168	165	162	158	155	152	149	145	142	139	135	AC
1200	1190	1180	1170	1160	1150	1140	1130	1120	1110	1100	1090	1080	1070	1060	1050	1040	1030	1020	1010	1000	990	980	970	960	950	940	930	920	910	900	890	880	870	860	850	840	830	820	810	GPM
396	393	389	386	383	380	376	373	370	366	363	360	356	353	350	347	343	340	337	333	330	327	323	320	317	314	310	307	304	300	297	294	290	287	284	281	277	274	271	267	AC
1600	1590	1580	1570	1560	1550	1540	1530	1520	1510	1500	1490	1480	1470	1460	1450	1440	1430	1420	1410	1400	1390	1380	1370	1360	1350	1340	1330	1320	1310	1300	1290	1280	1270	1260	1250	1240	1230	1220	1210	GPM
528	525	521	518	515	512	508	505	502	498	495	492	488	485	482	479	475	472	469	465	462	459	455	452	449	446	442	439	436	432	429	426	422	419	416	413	409	406	403	399	AC
2000	1990	1980	1970	1960	1950	1940	1930	1920	1910	1900	1890	1880	1870	1860	1850	1840	1830	1820	1810	1800	1790	1780	1770	1760	1750	1740	1730	1720	1710	1700	1690	1680	1670	1660	1650	1640	1630	1620	1610	GPM
660	657	653	650	647	644	640	637	634	630	627	624	620	617	614	611	607	604	601	597	594	591	587	584	581	578	574	571	568	564	561	558	554	551	548	545	541	538	535	531	AC



#### INTENSITY OF USE STANDARDS

- 1) To qualify for productivity appraisal for Ag Use,
  - The land must be currently devoted principally to agricultural use to the degree of intensity generally accepted in the area.
  - If the land is used for more than one purpose, the most important or primary use must be for agricultural use.
  - Must be used for agricultural use for 5 of the proceeding 7 years.

#### 2) Intensity Tests

- A small garden used for the family does not qualify ½ ac or less. Anything above ½ ac used to produce income may qualify at the chief appraiser discretion. Land located in the city limits will often not qualify.
- Grazing for goats, horses, pigs, cattle any livestock, could qualify.
  - o 1 ac and up rancheros are common in this area.
  - o Check for proper fencing and water supply.
  - o To qualify for Ag Use, the law requires the purpose in using this land for these animals be for the production of food and other commercially valuable products.
- Common crops in our area (listed alphabetically):
  - o Alfalfa, Barley, Corn, Corn Silage, Cotton, Milo, Oats, Some produce, Sorghum Silage, Wheat. However, most any crop or combination could qualify.
- Check ownership records
  - o If a local farmer buys a piece of land, most of the time it will be ag use.
  - o If a rural property sales to a business, that is a red flag to check it out and make sure of any use change does not happen.
- We also look at Google Earth to see if land is being farmed or ranched.
- We send out a farm survey letter every year to farmers to get Ag information and on rare occasion some comeback saying they're not being farmed.
- Processing plants & animals. Land devoted to processing Ag products does not qualify for Ag Value.
  - o Examples:
    - 1. Grain elevators
    - 2. Land where pens, mills and buildings of feed yards are located and dairies
    - 3. Holly Sugar
    - 4. Kemin greenhouses
    - 5. Hot houses or greenhouses for tomatoes and other plants
    - 6. packing plants
    - 7. seed companies
    - 8. Packing Houses like Excel Beef IBP.
    - 9. If you are non-resident, alien, or foreign government you do not qualify for 1D1. The same for a corporation owned by a non-resident alien.

#### INTENSITY OF USE STANDARDS

- 1. Must be currently devoted principally to Agricultural use to the degree of intensity of the area for 5 of the proceeding 7 years.
  - A.) A small garden used for the family does not qualify 1/2ac or less. Anything above 1/2ac used to produce income may qualify at the CA discression.
  - B.) Grazing for goats, horses, pigs, cattle any livestock could qualify.
    - 1. 1ac and up rancheros are common in this area.
    - 2. Check for proper fencing and water supply.
  - C.) Common crops are:

Corn

Barley

Milo

Oats

Wheat

Some produce

Alfalfa

Cotton

Surghum Silage

However most any crop or combination could qualify.

- D.) Check ownership records
  - a. If a local farmer buys a piece of land most of the time it will be ag use.
  - b. If a rural property sales to a business that is a red flag to check it out and make sure of any use change does not happen.
- E.) We also look at Google Earth to see if land is being farmed or ranched.
- F.) We send out a farm survey letter every year to farmers as see attached.

#### **AG MANUAL**

#### **DETERMINING NET TO LAND VALUES**

Net to land, remember, is the average annual net income that a class of land would be likely to have generated over the five-year base period. Until 1987, appraiser based net to land primarily on owner-operator budgets. The law now requires appraisers to determine net to land using a cash or share lease method.

Under a lease method, net to land is the rent that would be due to the property owner under a cash lease, share lease, or other typical lease arrangement, less expenses typically paid by the owner. In a cash lease, the rent is a fixed amount. In a share lease, the rent is a share of the gross receipts for the year, less a share of certain expenses.

#### Cash Lease Method

A cash lease (cash rent) is an agreement between landowner and tenant to lease for a fixed cash payment. This payment is usually in terms of dollars per acre for a period of one year. When the landowner leases on a cash basis, he ordinarily has no labor or operating capital costs. If the landowner has no expenses relating to the agricultural use of the land, the cash lease payment is virtually equivalent to a return to the land. If the prudent owner typically does pay some expenses, appraisers should deduct them from the lease payment to determine net to land.

#### **Additional Costs**

The property owner also incurs a cost of management.

#### Steps in a Typical Cash Lease Approach

- 1. Gather cash lease rates from knowledgeable person in the area.
- 2. Gather as many leases as possible for each year of the five-year period.
- 3. Determine typical landowner expenses.
- 4. For each of the five base years, subtract the expenses from the typical lease rate. The remainder is the net to land value. Average the five net to land values for each of the five years to obtain the overall net to land value for the land class for the five-year period. Divide this net to land

value by the capitalization rate to obtain the agricultural use value for the class.

#### Share Lease Method

F

Appraisers must estimate net to land values from share leases as well as cash leases. Under a share lease, the landowner (usually) pays a share of production expenses and receives a prearranged share of the gross receipts rather than a fixed dollar amount. Share leases may vary from location to location and usually vary from crop to crop. Appraisers should pick only leases with terms under which a prudent landowner would lease the land. To calculate net to land for share leases, appraisers need the following information:

- Typical Crops
- · Lease agreements
- Yield estimates
- Price estimates: Determine the typical price farmers receive for the crops under consideration.
- Government Programs: Determine whether the crops being considered are typically enrolled in government support programs, such as the Deficiency payment program. If they are, then any income the owner received from the programs should be included in the calculation of net to land.
- Cost estimates: Determine the typical variable and fixed expenses.
- Additional income: Determine any additional income farmers typically receive and share with the property owner. For example, this amount would include the income received from grazing cattle on wheat fields as well as any other income incidental to producing crops or raising livestock.
- Share Crop: Use five-year averages of crop yields, prices, additional Income, and expenses to determine typical net to land for each class.

#### Calculating Net Income for a Typical Share Lease

Calculating net to land for a share lease requires four steps:

- Calculate the landowner's share of gross income.
- 2. Calculate the landowner's share of expenses.
- 3. Subtract the owner's expenses from the owner's gross income.

Repeat the preceding steps for the four years remaining in the base period.

#### **Deficiency Payments**

Deficiency payments are a widely used farm subsidy. About 20 percent of all Texas cropland qualified for deficiency payments in 1986. A deficiency payment is paid whenever the national average market price for a commodity produced in any one crop year falls below the USDA-announced target price for that commodity for that year.

The amount of deficiency payment per unit of proven yield is limited to the difference between the target price and the higher of the national average price or the Commodity Credit Corporation loan price. Beginning with the 1987 crop year, the total deficiency payment per farmer is limited to \$250,000. Prior to that year, the payment was potentially unlimited.

Landowners receiving deficiency payments can qualify their property under either 1-d or 1-d-1. The land itself is still being used for agricultural production---the only difference is another source of income for the commodity.

Unlike a CRP payment, a deficiency payment is attributable to the land's productivity. Appraisers should include deficiency payments in the calculation of gross income when such payments are typical in an agricultural class.

Whether an individual property owner actually received a deficiency payment in any given year does not matter. If an average owner exercising ordinary prudence would have received deficiency payments during the five-year period, the payment income must be included.

Choose between Cash Lease, or Share Crop whatever is typical. Divide your cap rate (state provides) into your net to land = value.

#### PROCEDURES FOR AG VALUE

- A. The first step for figuring ag value is receiving good, accurate information.
  - 1. Mail out Ag Survey to Deaf Smith County land owners around January 1.
  - 2. When figuring ag value, you are 2 years behind current year. Ag value is a 5 year average. Example: For 2015, your 5 year average will be 2009 through 2013. Your survey letter will be asking for 2013 crop information.
  - Around March you will array all your crop information. You will choose the most typical or average.

Example: Wheat subsidy

65

4

4 – median (choose 4 is a good choice)

4

3

- **B.** Have first meeting with Ag Advisory Board.
  - 1. Qualifications for Serving on Ag Advisory Board:
    - a. Must have a good current knowledge in farming and ranching in Deaf Smith County.
    - b. Must meet Board and Chief Appraiser's approval.
      - Give the Board of Director's a list of farmers that qualify.
      - The Board of Director's will choose as many as ten people and DSCAD will contact the people on the list to see if they will accept the position on the Ag Advisory Board.
      - Must have at least three members.
      - Two members must be owners of qualified 1-D, 1-D-1 land in Deaf Smith County.
      - Chief Appraiser may not appoint an Appraisal District officer or employee.
  - 2. Go over survey and make corrections if needed.
  - 3. Discuss new crop year added to the 5 year average.
  - 4. Briefly go over Ag Advisory Manual put out by State Comptroller.
  - 5. Plan next meeting.

#### PROCEDURES FOR AG VALUE

- C. You will share this information with 4 to 8 local farmers that are knowledgeable in dry; irrigated and pasture farms. See what they would choose.
- **D.** The Chief Appraiser will choose the most logical answers based on the survey, Ag Advisory Board, and knowledgeable farmers in the county.
- E. Chief Appraiser will go to USDA website at <a href="www.nass.usda.gov">www.nass.usda.gov</a> and get crop yield, planted and harvested acreage.
- **F.** Chief Appraiser will contact local grain elevators to set crop prices during the crop year in question.
- G. Have your next meeting around April with your Ag Advisory Board.
  - 1. Share survey answers and get their opinions.
  - 2. Plan next meeting.
- **H.** Chief Appraiser will use the information he got from surveys, Ag Advisory Board, phone surveys, Nass and others.
- I. Chief Appraiser will get the net to land figure by using his information and ag manual put out by the State Comptroller.
- J. Ag Application. It is DSCAD policy to send new applications when an ownership change occurs. To farm and ranch receiving 1-D-1 Ag Value,
  - 1. The land has already been farmed and ranched for at least the previous 5 of 7 years.
  - 2. New owners a lot of time won't know the history of this new farm land.
  - 3. 99.9% of new applications are ownership changes.
  - 4. If we get a signature on the application we grant it.
  - 5. We check Google to make sure it is still being farmed and ranched. We also check to make sure land is being farmed on our reappraisals and yearly maintenance looking for changes. But 99.9% of the time, farmers farm and ranch their land.
  - 6. Only real red flags would be when a business, corporation, or a non-farmer buys farmland. We require more extensive information on applications, including a visual inspection. Chief Appraiser knows most farmers and ranchers in county.

### Deaf Smith County Appraisal District

CHIEF APPRAISER DANNY JONES, RPA, RTA

ASSISTANT CHIEF APPRAISER MARK POWERS, RPA

#### 140 E. 3rd STREET P.O. BOX 2298 • HEREFORD, TEXAS 79045 PH. 806-364-0625 FAX 806-364-6895

OFFICE STAFF LYDIA VALLEJO JOAN ELLIS EMMA CASTILLO PATTY SCOTT

#### Procedures for Late Ag Forms

- 1. New Ownership hit reset and new ag forms will be sent in early January; exemption goes off.
- 2. Deadline to file ag forms is before May 1.
  - a. If application comes in after April 30, the 10% penalty will be applied.
- 3. Notice of penalty will be mailed within 5 days after late application comes in.
- 4. Procedures for setting our system up for late penalty:
  - a. PID
  - b. Land, then individual segment
  - c. Detail Click in Late Ag in each land segment
  - d. Recalculate Done.

### Deaf Smith County Appraisal District

140 E. 3rd STREET P.O. BOX 2298 • HEREFORD, TEXAS 79045 PH. 806-364-0625 FAX 806-364-6895

CHIEF APPRAISER DANNY JONES, RPA, RTA

ASSISTANT CHIEF APPRAISER MARK POWERS, RPA OFFICE STAFF LYDIA VALLEJO JOAN ELLIS ANTHONY SOTO PATTY SCOTT

Owner's Name

Address

City, State, Zip

Property ID:

Legal Description:

#### NOTICE OF PENALTY

Late Application for Ag Value 1-D-1

Based on Sec 23.431 in the Tax Code, a penalty of 10% of the difference between market value and ag value will be applied to this property. The penalty becomes tax and accrues penalty and interest in the same manner as a delinquent tax.

Market Value			
Ag Value			
Difference	x 10%	=	(estimate)
			Amount of Penalty

## ARB Members for 2018 (Can serve three two year terms)

Randy Paetzold 133 Oak St. Hereford, TX 79045 Home 364-7255 Work (ADM) 364-3811 Cell 282-6368 email randy.paetzold@adm.com Appointed: Term 1: 1/1/2018 through 12/31/2019 Raul Pesina P.O. Box 41 Hereford, TX 79045 Home 364-4120 Work Cell 344-2622 or call Sara at Big Brothers email raulpesina@wtrt.net Appointed: Term 1: 1/1/2018 through 12/31/2019David Tiemann 119 Quince Hereford, TX 79045 Home 364-0110 Work 364-7446 (Answering Service) Cell 236-7127 Appointed: Term 1: 1/1/2015 through 12/31/2016 Term 2: 1/1/2017 through 12/31/2017 Term 2: 1/1/2018 through 12/31/2019 Joe Ward 3222 FM 1058 Hereford, TX 79045 Home 364-8821 Cell 344-4020

Appointed: Term 1: 1/1/2018 through 12/31/2019

#### ARB MEETING

#### AGENDA

Meeting to be held in the Deaf Smith County Appraisal District Board Room located at 140 E. 3<sup>rd</sup> Street, Hereford, Texas, July 10, 2018 at 9:30 A.M.

- I. Roll Call
- II. Review and approve minutes from May 23, 2018 meeting.
- III. Administer Affidavit of Sworn Testimony to Danny Jones, Chief Appraiser and Mark Powers, Assistant Appraiser.
- IV. Administer Exparte Affidavit to board members.
- VI. Hear Protests.
- VII. Approve 2018 Appraisal Records.
- VIII. Approve supplement records of the appraisal roll.

DATED THIS 5th DAY OF JULY 2018

#### Deaf Smith County Appraisal District

140 E. 3<sup>rd</sup> Street • P.O. BOX 2298 • Hereford, TX 79045 Phone: 806-364-0625 • Fax: 806-364-6895 • e-mail: dscad@wtrt.net

#### Minutes for ARB Meeting, May 23, 2018

- I. Meeting began at 9:26 a.m.
  - A. Members present:
    - 1. Randy Paetzold
    - 2. Raul Pesina
    - 3. Joe Ward
  - B. Others present:
    - 1. Danny Jones, DSCAD Staff
    - 2. Mark Powers, DSCAD Staff
    - 3. Patty Scott, DSCAD Staff
    - 4. Anthony Soto, DSCAD Staff
- II. Oath of Office was administered by Lydia Vallejo to Randy Paetzold, Raul Pesina and Joe Ward.
- III. Statement of Elected/Appointed Officers was read and signed by each board member in attendance.
- IV. Minutes from the July 18, 2017 meeting were reviewed and approved.
  - A. Motion to approve by Raul Pesina.
  - B. 2<sup>nd</sup> by Joe Ward.
  - C. Approved unanimously.
- V. The 2018 Hearing Procedures were reviewed and adopted. A new provision was added which allows for a protest to be conducted by telephone conference call.
  - A. Motion to approve by Joe Ward.
  - B. 2<sup>nd</sup> by Raul Pesina.
  - C. Approved unanimously.
- VI. Submission of Chief Appraiser's Sworn Statement to the Appraisal Review Board was read and signed by Danny Jones.
- VII. Mr. Danny Jones, Chief Appraiser, transferred the 2018 Appraisal Records to the ARB.
- VIII. The 1<sup>st</sup> quarter 2018 Supplemental Records were discussed and approved.
  - A. Motion to approve by Joe Ward
  - B. 2<sup>nd</sup> by Raul Pesina.
  - C. Approved unanimously.

The next meeting will be held July, 10, 2018 to hear protests.

Meeting adjourned at 10:26 a.m.

Approved:

Date:

7-10-1

Randy Paetzold, Chairperson

AKB Inquiry Report - Active & Closed Cases (134) + 4 Yormal 119 11 119

Page 1 7/10/2018 Prop Use Prop Id Taxpayer Name Type Case # Geo ID Appraiser Meeting Appr Meeting Date Status Appraised 2018-2 1463 REYES, FRANKLIN & ANGELICA SE18WH-17-18 DJ & MP C 41,600 2018-3 2220 HUGHES, BOB M SE43-1-2 MP C 122,600 2018-4 24930 SUSIE'S CHECK CASHING MP C 700 2018-5 26014 MONTANO, MARY ANN, M7-84-BD-1A MP C 48,200 REFUGIO JR 2018-6 1529 FLORES, EUSEBIO SE21-4B MP C 93.900 2018-7 25177 VALLEJO & SONS MP C 28,500 2018-8 9695 REED, DEBORAH AK05-98-2 DJ C 48,700 2018-9 2272 CONWAY, IMOGENE M SE44-23 MP C 74,800 2018-10 4233 TIEMANN, DAVID H & SANDY L SMILL-11 DJ C 7,500 2018-11 2907 GARCIA, EVANGELINA SWEWH-1-17-1 DJ C 104,300 C 2018-12 6236 HARTLEY, EDGAR REV TR SND-2 DJ C 86,400 C 2018-13 921174 HASCHKE, MATTHEW J. MP C 15,000 2018-14 2818 SUBLETT, JOHN & CYNTHIA SWERUS-1-29-DJ C 178,800 **FAMILY TRUST** C 2018-15 11200 REINART, ROY J & DEBBIE M7-25-2 MP C 151,700 C 2018-16 7516 REINART, ROY J & DEBBIE M7-26-2A MP 92,500 C 2018-17 6316 ALONZO, MARIO & SBB2-3-1 DJ C 96,400 C 2018-18 920951 ALONZO TRUCKING C 35,900 C 2018-19 1575 ALMAZAN, ROBERTO B SE22B-27 MP/DJ C 84,300 2018-20 1775 ALMAZAN, ROBERTO B JR SE28-4A MP С 15,800 C 2018-21 5195 ALMAZAN, ROBERTO B JR SMO6E-2-17-18 MP C 47,900 C 2018-22 1174 ALMAZAN, ROBERTO JR SE07-14C MP C 37,200 C 2018-23 24543 BARTELS, GARY & BELINDA MP C 38,100 M 2018-24 2415 UNITED SUPERMARKETS, LLC SE55-B MP/DJ C 3,074,100 2018-25 M 920232 UNITED SUPERMARKETS, LLC **SE54** MP C 74,900 C 2018-26 2326 ARELLANO, GILBERT H JR SE45WW-21-22 MP C 129,900 C 2018-27 10256 BLANKENSHIP, MORRIS L C5&4-15-2A MP C 54,100 C 2018-28 9807 FLYING M PROPERTIES, L.P. AK11-25-2 MP C 25,400 2018-29 C 27749 T BAR ELECTRICAL INC. MP C 19,200 C 2018-30 3916 WARD, JOE SW07-7-10-20 DJ C 379,500 2018-31 26090 2BR LAND, LP C2&4-15-3 DJ C 230,700

SBB-0-38-39

DJ

C

2018-32

6288 GARCIA, GUILLERMO &

**GUILLERMINA** 

utomation, Inc.

87,100

C

## ARB Inquiry Report - Active & Closed Cases

								0
Туре	Prop Use	Case #	Prop Id Taxpayer Name	Geo ID	Appraiser	Meeting Appr Meeting Date	Status	Appraised V
С		2018-63	3462 FLORES, JOHNNY	SWECL-A-13	DJ		С	115,800
P		2018-64	3388 HOLMES, JAMES	SWECL-2-16	DJ		С	120,800
Р		2018-65	920830 MERCHANTS AUTOMOTIVE GROUP, INC		MP		С	453,900
C		2018-66	2014 TIEMANN, DAVID H & SANDY L	SE37G-19-20	DJ & MP		С	86,700
C		2018-67	921361 GONZALEZ, JORGE	SWO6-6-10C	DJ		С	105,200
P		2018-68	6698 LOWRANCE, GARRE	SGA2-1-62	DJ		С	190,100
C		2018-69	4577 HERRERA, JOSE I & LINA	SHFD-55-1	DJ		С	173,600
C		2018-70	1673 HERRERA, JOSE I & LINA	SE24-8	MP/DJ		С	59,800
С		2018-71	5324 BALDERAZ, BENJAMIN O. & FRANKIE	SMO6E-12-17-1 8	MP		С	35,100
С		2018-72	25231 BALDERAZ, BENJAMIN O. & FRANKIE	SWEWH-8-47	DJ		С	152,300
C		2018-73	2574 ESCOBAL, ALFRED & CRYSTAL	SWEWA-4-1-2	DJ		С	110,000
С		2018-74	3229 ESCOBAL, ALFRED & CRYSTAL	SWEWH-7-58-5 9	DJ		С	134,900
C		2018-75	11694 ROSIE'S LAUNDRY MAT, LLC	59-20299	MP		O	10,900
eMAIL		2018-76	6084 VANGARD WIRELESS, LP	AK03-63-NA01	MP		С	48,000
C		2018-77	920129 VANGARD WIRELESS, LP	AK03-63-NA01B	MP		С	46,300
C		2018-78	8547 HERRING, DAVID T	C2&4-5-4	DJ		С	24,200
C		2018-79	8567 HERRING, DAVID T	C2&4-16-1	DJ		С	59,000
C		2018-80	8568 HERRING, DAVID T	C2&4-17-2	DJ		С	46,800
C		2018-81	7646 DENALI CATTLE, INC	M7-87-5	MP		C	52,100
C		2018-82	919736 DENALI CATTLE, INC	M7-87-4B	DJ & MP		С	1,900
C		2018-83	6284 CONDE, CYNTHIA	SBB-0-31	DJ		С	110,500
C		2018-84	6968 MARSH, CORY JAMES & JULIE	AK04-75-1	DJ		С	25,100
C		2018-85	921478 MARSH, CORY JAMES & JULIE	AK04-75-3	DJ		С	12,400
P		2018-86	5125 STEINBERG FARMS	SMO5B-1-2	MP		С	34,300
С		2018-87	2798 MANCHEE, MALCOLM	SWERUS-2-6	DJ		С	76,500
С		2018-88	9775 HEISELMAN, PAUL F	AK06-87-1A	DJ		С	152,500
С		2018-89	27419 BROWNLOW, JOHNNY CONSTRUCTION		MP		С	30,000
С		2018-90	4956 BROWNLOW, JOHNNY W	SWIHCW-1-6-1 5	DJ		С	260,700
С		2018-91	2437 DELOZIER, DON E ET UX	SWEA-1-43	DJ		С	265,100
С		2018-92	1366 OTT, RONALD & LINDA	SE15C-8	MP		С	12,900
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Prop Use	Case #	Prop Id Taxpayer Name	Geo ID	Appraiser	Meeting Appr Meeting Date	Status	Appraised
	2018-93	1194 OTT, RONALD & LINDA	SEO8P-13	MP		С	26,000
	2018-94	1365 OTT, RONALD & LINDA	SE15C-7	MP		С	30,500
	2018-95	1244 OTT, RONALD & LINDA	SE10TU-14-15	MP/DJ		С	62,400
	2018-96	1229 OTT, LINDA IRENE	SE10TH-1	MP		С	47,900
	2018-97	919815 HEREFORD PHARMACY				C	200,000
	2018-98	5635 SHUPE BROS CO	SHFDIP-K-3-3-6	MP		С	73,000
	2018-99	5219 PEREZ, DANIEL	SMO6E-3-17-18	MP/DJ		С	49,500
	2018-100	10690 SHELTON, LELAND	AK03-99-7	DJ		С	11,100
	2018-101	6729 WOODARD, LESLEY JOAN	SGA2-1-63-64	DJ		С	135,300
	2018-102	921272 WELLS FARGO EQUIPMENT FINANCE		MP		С	7,400
	2018-103	6579 BARRETT, RICHARD M	SFR-3-28-30	DJ		С	509,100
	2018-104	2847 BARRETT, RICHARD M	SWEB-16-21	DJ		С	70,400
	2018-105	3113 BARRETT, RICHARD M	SWEWH-6-45-4 6	DJ		С	91,300
	2018-106	3127 BARRETT, RICHARD M	SWEWH-6-50-5 1	DJ		С	89,400
	2018-107	3269 BARRETT, RICHARD M	SWEWH-8-16	DJ		C	95,700
	2018-108	3431 BARRETT, RICHARD M	SWECL-3-8-9	DJ		C	100,200
	2018-109	6027 BARRETT, RICHARD M	SST-2-10	MP		С	59,500
	2018-110	11239 BARRETT, RICHARD M	SWECH-2-15	DJ		C	64,500
	2018-111	2739 BARRETT, RICHARD M	SWEH-35	DJ		С	69,400
	2018-112	3354 BARRETT, RICHARD M	SWECL-1-2	DJ		С	92,300
	2018-113	3545 BARRETT, RICHARD M	SWERO-3-1-2	DJ		С	143,700
	2018-114	6820 MCDONALD, SHAY M.	SGA4-4-7-8	DJ		С	98,100
	2018-115	2861 BARRETT, RICHARD M	SWEB-16-36	DJ		С	79,000
	2018-116	3047 BARRETT, RICHARD M	SWEWH-5-42	DJ		С	90,400
	2018-117	3192 BARRETT, RICHARD M	SWEWH-7-20-2 1	DJ		С	83,900
	2018-118	3444 BARRETT, RICHARD M	SWECL-3-10-11	DJ		С	90,000
	2018-119	11208 BARRETT, RICHARD M	SWESYC-2-11	DJ		С	66,300
	2018-120	920021 LANZA L.L.C.				С	324,500
	2018-121	3145 MORRISON, MICHAEL CECIL II	SWEWH-6-76	DJ		С	72,500
	2018-122	7750 ESPINOSA, STELLA	SKH-3-18-19	DJ		С	58,600
	2018-123	920771 MCJ TRUCKING LLC		MP		С	1,813,000
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<b>ARB</b>	Inquiry	Report	-	Active	&	Closed	Cases
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<b>ARB</b> 1/10/2018	nquiry I	Report -	- Active & Closed Cases					Page 2
уре	Prop Use	Case #	Prop Id Taxpayer Name	Geo ID	Appraiser	Meeting Appr Meeting Date	Status	Appraised
;		2018-33	3516 BANNER, MARK A	SWELST-2-15	DJ		С	114,600
:		2018-34	2630 BARRIENTEZ, ELSA	SWESST-2-12	DJ		С	177,000
		2018-35	3159 BEREND, MICHAEL	SWEWH-6-107- 108	DJ		С	164,700
3		2018-36	8376 GRABBE, DONALD RAY ET AL	B7-54-1	MP		С	5,100
±		2018-37	1955 GONZALES, JULIO JR	SE36NR-45	MP		C	65,000
		2018-38	4961 CLEMENTS, DON BARTON	SWIHCW-1-13- 14B	DJ		С	255,400
		2018-39	7573 VOGEL FAMILY IRREV TRUST	M7-65-4	DJ		С	33,400
		2018-40	21482 VOGEL FAMILY IRREV TRUST	SPI-12-19-23	MP		С	348,300
		2018-41	8051 BURNS, JOSEPH R & CASEY	M7-136-4	MP/DJ		С	29,500
		2018-42	25526 BURNS, JOSEPH R & CASEY		MP		С	20,800
		2018-43	8050 BURNS, JOSEPH R & CASEY	M7-136-3	MP		С	36,300
		2018-44	9197 CARTHEL FAMILY, LP	C4&4-17-1	DJ		С	91,800
		2018-45	920376 DISHNET SATELLITE BROADBAND LLC		MP		С	1,400
		2018-46	920378 DISHNET SATELLITE BROADBAND LLC		MP		С	100
b		2018-47	920533 DISHNET SATELLITE BROADBAND LLC		MP		С	200
		2018-48	5923 HUERTA, ADALBERTO & TANIA	SPLAC-1-1B	MP		С	88,500
		2018-49	26752 ROBERTS TRUCK CENTER OF TEXAS		None Assigned		С	1,027,100
		2018-50	5204 RAMIREZ, JUAN & L'LANI	SMO6E-3-3	MP		С	85,000
		2018-51	12277 ELEMENT FLEET CORPORATION	59-12105	MP		С	70,200
		2018-52	24621 ELEMENT FLEET CORPORATION				С	100,500
		2018-53	6569 BASS, RANDALL WADE	SFR-4-12	DJ		С	151,600
		2018-54	920989 GELCO FLEET TRUST				С	364,900
		2018-55	921457 GELCO FLEET TRUST				С	134,400
		2018-56	27832 RICHARDSON SEED INC		MP		С	725,500
		2018-57	3472 STRANGE, JAMES VIRGIL	SWECL-A-10	DJ		С	96,200
		2018-58	6066 PARRACK, BILLY	SST-3-15	MP		С	48,100
		2018-59	3105 PARRACK, BILLY	SWEWH-6-13	DJ		С	82,000
		2018-60	920600 WESTERN AG ENTERPRISES, INC.		MP		С	55,100
MAIL		2018-61	921467 VANGARD WIRELESS, LP				С	29,400
MAIL		2018-62	921468 VANGARD WIRELESS, LP				С	46,300 True tition, Inc.

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Туре	Prop Use	Case #	Prop Id Taxpayer Name	Geo ID	Appraiser	Meeting Appr Meeting Date	Status	Appraised
С		2018-124	1295 TAYLOR & SONS ENTERPRISES INC	SE12F-22	DJ		С	109,100
С		2018-125	28298 PARK AVE INVESTMENTS INC		MP			
C		2018-126	25488 PARK AVE INVESTMENTS INC		MP		C	1,000
C		2018-127	28057 PARK AVE INVESTMENTS INC				С	10,000
С		2018-128	28011 PARK AVE INVESTMENTS INC		MP		C	500
С		2018-129	1. COM 18 CONTROL AND		MP		C	17,500
С			1855 ACT ENTERPRISES	SE3118-19	DJ		С	37,300
0		2018-131	1748 ACT ENTERPRISES	SE26-36-40	MP		С	
C		2018-132	919911 AT&T MOBILITY	SW02-2-4T	MP		C	86,600
C		2018-133	6125 CORNELIUS, GAYLE E	SPI-5-17-18	DJ & MP		C	52,500
Р		2018-134	11209 BROWN, RICK				C	120,000
	# Droportion			SWESY2-1-10	DJ		C	782,100
*	# Properties		132			Total Appraised		19,003.000

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Panel	Type Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
	Α	2018-1	921480	CENTURYLINK COMMUNICATIONS				Location:		S	100
	Α	2018-2	7563	GOLDEN SPREAD ELECTRIC COOP. INC.	M7-47-1A	41595		Location:		S	54,200
	Α	2018-3	920478	GOLDEN SPREAD ELECTRIC COOP. INC.	M7-47-1C	41595		Location:		S	25,500
	Α	2018-4	920164	SHARYLAND UTILITIES	M7-47-1B-P	38964		Location:		S	30,002,200
	A	2018-5	920396	SHARYLAND UTILITIES	M7-47-1B-P1	38964		Location:		S	2,658,500
	Α	2018-6	920397	SHARYLAND UTILITIES	M7-47-1B-P2	38964		Location:		S	1,345,500
	A	2018-7	919869	SHARYLAND UTILITIES	M7-47-1B	38964		Location:		S	349,100
	A	2018-8	4363	W T SERVICES INC.	SHFD-16-1-6	38964		Location:		S	198,000
	A	2018-9	4473	W T SERVICES INC	SHFD-30-5-6	37859		Location:		S	83,500
	A	2018-10	5785	W T SERVICES INC	AK03-58-23	38964		Location:		S	53,200
	Α	2018-11	7891	W T SERVICES INC	SSP-112-02-03	37859		Location:		S	223,700
	A	2018-12	11738	W T SERVICES INC	59-20430			Location:		S	287,200
	A	2018-13	11815	W T SERVICES INC	5 12 2105	37859		Location:		S .	26,000
	A	2018-14	24960	W T SERVICES INC				Location:		S	60,000
	A	2018-15	27458	W T SERVICES INC	5 12 2105	37859		Location:		S	149,400

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Panel	Type Prop Use	Case#	Prop Id	Taxpayer Name	Geo ID	Agents Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
	Α	2018-16	918967	W T SERVICES INC		37859				S	980,900
								Location:			
	Α	2018-17	921129	W T SERVICES INC						S	18,000
								Location:			
	Α	2018-18	12165	WEST TEXAS RURAL	5 17 2100	37859				S	12,200
				TELEPHONE				Location:			
	A	2018-19	12166	WEST TEXAS RURAL	5 12 21030	38964				S	1,521,900
				TELEPHONE				Location:			
	A	2018-20	12269	WEST TEXAS RURAL	5 16 21001	37859				S	104,700
				TELEPHONE				Location:			
	A	2018-21	26417	WEST TEXAS RURAL	5 27 21001	37859				S	15,600
				TELEPHONE				Location:			
	A	2018-22	26418	WEST TEXAS RURAL	5 19 2101	37859				S	10,400
				TELEPHONE				Location:			
	A	2018-23	27459	WEST TEXAS RURAL	5 12 2104	37859				S	316,900
				TELEPHONE				Location:			
	A	2018-24	5504	WEST TEXAS RURAL	AK03-14-2					S	14,000
				TELEPHONE				Location:			
	A	2018-25	6222	WEST TEXAS RURAL	AK03-70-5					S	36,700
				TELEPHONE				Location:			
	A	2018-26	7369	WEST TEXAS RURAL	AK08-67-3					S	10,800
				TELEPHONE				Location:			
	A	2018-27	7890	WEST TEXAS RURAL	SSP-112-01-02					S	597,000
				TELEPHONE				Location:			
	A	2018-28	27307	WEST TEXAS RURAL	AK08-66-2					S	1,100
				TELEPHONE				Location:			
	A	2018-29	12395	VALOR TELECOM	59-12230	37859				S	19,200
				ENTERPRISES				Location:			
	Α	2018-30	12397	VALOR TELECOM	59-12232	37859				S	62,300
				ENTERPRISES				Location:			Second & Book St.
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Automation Inc.

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anel	Type Prop	Use Case#	Prop Id	Taxpayer Name	Geo ID	Agents A	ppraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
	Α	2018-31	12398	VALOR TELECOM ENTERPRISES	59-12233	37859			Location:		S	11,400
	A	2018-32	26325	VALOR TELECOM ENTERPRISES		37859			Location:		S	29,400
	Α	2018-33	10603	ATMOS ENERGY / WES-TEX DIVISION	5 11 20030				Location:		S	132,700
	A	2018-34	10604	ATMOS ENERGY / WES-TEX DIVISION	5 12 200020				Location:		S	434,600
	A	2018-35	10605	ATMOS ENERGY / WES-TEX DIVISION	5 10 200010				Location:		S	3,322,700
	Α	2018-36	12147	ATMOS ENERGY / WES-TEX DIVISION	5 19 200010				Location:		S	24,900
	Α	2018-37	12163	ATMOS ENERGY / WES-TEX DIVISION	5 10 20000701				Location:		S	393,600
	A	2018-38	12164	ATMOS ENERGY / WES-TEX DIVISION	5 16 200004				Location:		S	266,500
	Α	2018-39	22798	ATMOS ENERGY / WES-TEX DIVISION	5 17 200010				Location:		S	1,200
	Α	2018-40	26289	ATMOS ENERGY / WES-TEX DIVISION	5 27 200010				Location:		S	95,300
	Α	2018-41	26290	ATMOS ENERGY / WES-TEX DIVISION	5 22 200010				Location:		S	10,300
	A	2018-42	26886	NARAYAN, OM LLC	44-9-2-14P				Location:		S	65,000
	Α	2018-43	3949	NARAYAN, OM LLC	SWO9H-9-2-14	41741			Location:		S	1,603,200
	Α	2018-44	3957	NARAYAN, OM LLC	SWO9H-9-69-75	41741			Location:		S	855,800
	Α	2018-45	24637	BURLINGTON NORTHERN & SANTA FE	AK03-59-ROW				Location:		S	426,700
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Automation, Inc.

AKR P	rotest	Report	- Act	ive &	Closed	Cases
7/10/2018		•				

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Panel	Type Pr	rop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
	Α		2018-46	26730	BURLINGTON NORTHERN & SANTA FE	AK03-61-1	42897			Location:		S	25,400
	Α		2018-47	918461	W E HEREFORD LTD	AK03-42-3C	39002					S	53,902,400
	Α		2018-48	918457	WHITE ENERGY HEREFORD L.L.C.	AK03-40-4	39002			Location:		S	730,400
	Α		2018-49	918463	W E HEREFORD LTD	AK03-42-3B	39002					S	308,600
	Α		2018-50	5634	ADM GRAIN	SHFDIP-K-3-16-47	39454			Location:		S	99,600
										Location:		J	33,000
	A		2018-51	26595	ADM GRAIN	M7-158-1	39454			Location:		S	52,800
	Α	5	2018-52	8071	ADM GRAIN	M7-151-2	39454					S	4,755,100
	A		2018-53		FIRST FINANCIAL BANK	59-39034				Location:		s	174,800
	A	3	2018-54		FIRST FINANCIAL BANK	SHFD-10-1-7				Location:		S	19,600
	А	3	2018-55		FIRST FINANCIAL BANK	SHFD-10-8-12				Location:		S	65,600
	Α	:	2018-56		FIRST FINANCIAL BANK	SHFD-10-22				Location:		S	16,600
	A	:	2018-57		FIRST FINANCIAL BANK	SHFD-10-23-24						S	26,500
	Α	:	2018-58		FIRST FINANCIAL BANK	SHFD-11-1-24				Location:		S	927,700
	Α	:	2018-59		FIRST FINANCIAL BANK	SHFD-18-4-12				Location:		S	67,700
	Α	:	2018-60	5326	B W AFFORDABLE	SM13-1-4	33242			Location:		S	2,208,200
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Automation, Inc.

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## ARB Protest Report - Active & Closed Cases 7/10/2018

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Panel	Туре	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
	Α		2018-61	3579	JOTON INC	SWO1-1-U	38994		Landing		S	926,600
	Α		2018-62	1114	DCTN3 464 HEREFORD TX,LLC	SEO5-28B	38994		Location:		S	116,400
	Α		2018-63	921452	MUSKET CORPORATION		33112		Location:		S	13,300
	Α		2018-64	7201	MARINO, CHERRIE - LEGRAND FARM AGENCY	AK08-06-1	38574		Location:		S	46,000
	Α		2018-65	920383	CARDTRONICS USA, INC.		38574		Location:		S	23,400
	Α		2018-66	2489	HEREFORD SENIORS COMMUNITY	SWE-8-B	33112		Location:		S	250,400
	А		2018-67	921236	LOVE'S TRAVEL STOP & COUNTRY STORES,INC.		41877		Location:		S	2,034,200
	Α		2018-68	3970	LOVE'S TRAVEL STOP & COUNTRY STORES,INC.	SWODA-TRC	41877		Location:		S	1,891,900
	Α		2018-69		LOVE'S TRAVEL STOP & COUNTRY STORES,INC.	SWODA-TRD	41877		Location:		S	301,200
	Α		2018-70		LOVE'S TRAVEL STOP & COUNTRY STORES,INC.	23-TRE	41877		Location:		S	56,300
	Α		2018-71		LOVE'S TRAVEL STOP & COUNTRY STORES,INC.	23-TRF1	41877		Location:		S	72,100
	Α		2018-72		FIREBRAND PROPERTIES,LP	SWODA-TRG			Location:		S	643,100
	Α.		2018-73		MCI COMMUNICATIONS SERVICES, INC		39376		Location:		S	500
	Α		2018-74	6347		SBB2-7-2-3	41990		Location:		S	453,000
	Α		2018-75		COTTAGE SAND REALTY LLC	SBB2-6-8-9	41990		Location:		S	184,300

Automation, Inc.

AKR F	rotest	Report -	Active	&	Closed	Cases
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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
	Α		2018-76	10907	HEREFORD CENTRAL PLACE LTD.	SHFD-65-1	33193		Location:		S	473,700
	Α		2018-77	28148	JKST TIERRA BLANCA APTS. L.P.	STBS-2	33193		Location:		S	1,115,100
	Α		2018-78	27902	DCTN3	SWM-1-3-4			Location:		S	1,951,100
	Α		2018-79	26237	AZTECA MILLING L P	B7-20-4	33117				S	92,300
	A		2018-80	26580	AZTECA MILLING L P	B7-20-C	33117		Location:		S	9,445,900
	Α		2018-81	24914	ALLTEL COMMUNICATION LLC		40756		Location:		S	272,100
	Α		2018-82	26175	ALLTEL COMMUNICATION LLC		40756		Location:		S	117,200
	Α		2018-83	921483		AK03-59-T	40756		Location:		S	333,300
	Α		2018-84	918706		B3-21-T	40756		Location:		S	225,800
	Α		2018-85	918745	ALLTEL COMMUNICATION LLC	SWO6-6-10P	40756		Location:		S	317,300
	Α		2018-86	11867	HAPPY STATE BANK		43301		Location:		S	62,900
	Α		2018-87	1281	HAPPY STATE BANK	SE12-3			Location:		S	120,000
	Α		2018-88	1297	HAPPY STATE BANK	SE12-24-26			Location:		S	1,218,800
	Α		2018-89	28191	FIRST NATIONAL		40934		Location:		S	10,700
	Α		2018-90	2415	BANK TEXAS  UNITED	SE55-B	40894		Location:		S	3,074,100
					SUPERMARKETS, LLC				Location:			25)

Automation, Inc.

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## ARB Protest Report - Active & Closed Cases 7/10/2018

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
	Α		2018-91	920232	UNITED SUPERMARKETS, LLC	SE54	40894		Location:		S	74,900
	Α		2018-92	25479	AUTOZONE TEXAS, LP		33183		Location:		S	356,600
	Α		2018-93	1905	AUTOZONE TEXAS, LP	SE33H-1-4	33183		Location:		S	359,100
	Α		2018-94	920479	CP 43 TX LLC	AK03-78-C2	38591		Location:		S	245,300
	Α		2018-95	2483	B & B MERRITT REAL ESTATE LLC	SWE-5-H			Location:		S	466,200
	Α		2018-96	24994	HART LINE ASSOCIATES LP	AK03-82-0					F	1,588,600
	Α		2018-97	10558	LIVESTOCK NUTRITION	AK03-17-1A	33223		Location:		S	374,100
	Α		2018-98	5593	CENTER,LLC TEJAS INDUSTRIES INC.	AK03-39-1			Location:		S	6,025,700
	Α		2018-99	27995	CAVINESS JOINT VENTURE				Location:		S	31,900
	Α		2018-100	919389	PALO DURO MEAT PROCESSING				Location:		S	266,100
	Α		2018-101	9670	COMER FAMILY REV. TRUST	AK05-79-1			Location:		S	48,900
	Α		2018-102	11966	SMITH, JERRY L P	59-21080			Location:		S	500
	Α		2018-103	918962	GREEN PLAINS HEREFORD LLC	AK03-18-1P	43322		Location:		S	10,393,600
	Α		2018-104	11354	GREEN PLAINS CATTLE CO LLC	K7-26-P	43322		Location:		S	950,000
	Α		2018-105	27545	GREEN PLAINS TRUCKING LLC		43322		Location:		S	519,500
					THOUSING LLO		2		Location:			

Automation, Inc.

Panel	Type F	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents Apprais	ser Meeting Appr	Hearing Date	Meeting Date	Status	Appraised	7
	Α		2018-106	24984	GREEN PLAINS CATTLE CO LLC	AK07-24-2	43322		Location:		S	1,300	
	Α		2018-107	24985	GREEN PLAINS CATTLE CO LLC	AK07-25-2	43322		Location:		S	7,600	
	А		2018-108	24986	GREEN PLAINS CATTLE CO LLC	AK07-16-1	43322		Location:		S	1,011,200	
	Α		2018-109	28074	GREEN PLAINS HEREFORD LLC	AK03-23-3A	43322		Location:		S	721,500	
	Α		2018-110	28077	GREEN PLAINS HEREFORD LLC	AK03-18-1a	43322		Location:		S	55,000,000	
	Α		2018-111	920920	GREEN PLAINS ETHANOL STORAGE LLC	AK03-18-1b	43322		Location:		S	3,575,000	
	Α		2018-112	918962	GREEN PLAINS HEREFORD LLC	AK03-18-1P	43322		Location:		S	10,393,600	
	Α		2018-113	25387	TEXAS FARM BUREAU				Location:		S	6,500	
	Α		2018-114	11623	A 1 BEAUTY SHOP	59-20049			Location:		S	1,000	
	Α		2018-115	27020	IBACH, DAVID C. JR.	M7-70-1			Location:		S	517,700	
	А		2018-116	919892	R & S CONSTRUCTION				Location:		S	29,500	
	А		2018-117		AMERICAN NATIONAL LEASING COMPANY						S	784,000	
	А		2018-118		TEJAS INDUSTRIES INC.	AK03-39-1			Location:		S	6,025,700	
	Α		2018-119	12142	DEAF SMITH CO ELECTRIC COOP	5 12 200001	33145		Location:		S	3,227,700	
	Α		2018-120		DEAF SMITH CO ELECTRIC COOP	5 10 200001	33145		Location:		S	775,700	
									Location:				

Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Approised
2000000000	A							Wiccumg Appr	ricaring bate	Weeting Date		Appraised
	^		2018-121	12144	DEAF SMITH CO ELECTRIC COOP	5 22 200001	33145		Location:		S	236,700
	Α		2018-122	12145	DEAF SMITH CO ELECTRIC COOP	5 16 200001	33145				S	681,100
	A		2040 400	0.4000					Location:			
	A		2018-123	24383	DEAF SMITH CO ELECTRIC COOP	5 27 200001	33145		Location:		S	289,500
	Α		2018-124	26822	DEAF SMITH CO ELECTRIC COOP	5 10 200002	33145				S	7,000
					ELECTRIC COOP				Location:			
	Α		2018-125	921085	DEAF SMITH CO ELECTRIC COOP	5 27 200001	33145		Location:		S	13,400
	Α		2018-126	921283	DEAF SMITH CO	5 18 200001	33145		Location:		S	26 700
				02,1200	ELECTRIC COOP	0 10 200001	001,40		Location:		3	26,700
	Α		2018-127	1402	GRIEGO, JOSE LUCIO	SE16TH-03					0	23,700
									Location:			
	Α		2018-128	921105	ASTRA WIND LLC		42684				S	420,500
	Α		2018-129	920808	TX HEREFORD WIND,	M7-42-P	42684		Location:		0	240 405 500
				020000	LLC	WI7 -42-1	42004		Location:		S	219,495,500
	Α		2018-130	25675	CHROMATIN, INC.	AK05-63-5	33119				S	17,600
									Location:			
	Α		2018-131	921145	LLANO PIZZA		33119				S	80,200
	Α		2019 122	20270	CURCIALTIN INC				Location:			
	٨		2018-132	28276	CHROMATIN, INC.	AK05-63-3	33119		Location:		S	1,067,400
	0		2018-133	4507	POWERS, MARK &	SHFD-41-1-2					S	98,500
					LINDA				Location:			,
	0		2018-134	2914	SCOTT, PATRICIA J.	SWEWH-1-27-29					F	94,300
								(*)	Location:			
	Α		2018-135	11202	KEI, L.L.C.	SBB2-7-1B			Location:		S	224,700
					*				Location:			

Automation, Inc.

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Panel	Туре	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised	d
	Α		2018-136	921445	MORGAN, DONAVON SR. & NANCY	B7-25-2a			Location:		S	8,600	
	Α		2018-137	921320	BROADVIEW ENERGY JN LLC		38989		Location:		S	85,989,000	
	Α		2018-138	921097	MARIAH DEL NORTE LLC		38989	×	Location:		S	3,251,000	
	А		2018-139	25475	FIJI HOTEL GROUP, LLC	SWODA-TR8B	40855		Location:		F	2,711,000	
	Α		2018-140	6527	FIJI HOTEL GROUP, LLC	SWODA-23-TR7			Location:		S	30,100	
	Α		2018-141	11890	CVS CORPORATION	59-20857	41817		Location:		S	882,000	
	Α		2018-142	1113	LAVI FAMILY TRUST, THE	SEO5-27			Location:		S	400,000	
	Α		2018-143	920830	MERCHANTS AUTOMOTIVE GROUP,		33155		Location:		S	453,900	
	Α		2018-144	920545	INC ADM CORN PROCESSING				Location:		S	4,217,900	
	Α		2018-146	26620	ADM GRAIN	5 11 2100	39454		Location:		S	900	
	Α		2018-147	27436	ADM GRAIN	5 11 2101	39454		Location:		S	42,600	
	Α		2018-148	27437	ADM GRAIN	5 11 2102	39454		Location:		S	3,300	
	Α		2018-149	27438	ADM GRAIN	5 11 2103	39454		Location:		S	7,200	
	Α		2018-150	27439	ADM GRAIN	5 11 2104	39454		Location:		S	4,261,200	
	Α		2018-151	27460	ADM GRAIN	5 11 20002	39454		Location:		S	2,739,600	
		-					7		Eccation.				

Automation Inc.

ARB	Pr	otest	Report	_	<b>Active</b>	&	<b>Closed Cases</b>
7/10/2018							

Page	11	

Panel	Type Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
	A	2018-152	27461	ADM GRAIN	5 11 20004	39454				S	278,400
								Location:			
	A	2018-153	27835	ADM GRAIN		39454				S	14,600
								Location:			
	A	2018-154		SOUTHWEST FEEDERS (CACTUS FEEDERS)	59-39313			Location:		S	500,100
# Pr	operties	153							Total Appraised	5	68.482.300

# DEAF SMITH CO. APPRAISAL REVIEW BOARD ARB Schedule for:

Tuesday, July 10, 2018

	TIME	OWNED	DDODEDTY ID	PROPERTY	T	packet
#	TIME	OWNER	PROPERTY.ID	PROPERTY	Appraiser	sent
1	9:30 AM	AF	RB meets and	organizes		
2	10:00 AM	Jose, Griego	1402	224 Ave. C	MP	х
3	10:20 AM	) i		1/2		
4	10:40 AM					
5	11:00 AM					
6	11:20 AM					
7	11:40 AM					
	BREAK FOR L	UNCH				
8	1:00 PM					
9	1:20 PM					
12						
13						
14						
15						
16						

# DEAF SMITH CO. APPRAISAL REVIEW BOARD ARB Schedule for:

Tuesday, July 10, 2018

#	TIME	OWNER	PROPERTY.ID	PROPERTY	Appraiser	packet sent
1	9:30 AM	AF	RB meets and	organizes		
2	10:00 AM	Jose, Griego	1402	224 Ave. C	MP	х
3	10:20 AM	Green Plains withdrew	1 <del>1354, 249</del> 86, 2 <del>4984, 9209</del> 26, 2 <del>4985, 28</del> 074, 28 <del>077, 918</del> 962, 2 <del>7548</del>	Ethanol facility, Feedyard, Ag land, Tucks & Trailers	MAV, CAD	x
4	10:40 AM					
5	11:00 AM					
6	11:20 AM					
7	11:40 AM					
	BREAK FOR L	UNCH		121		
8	1:00 PM	Southwest Feeders	12211	Business Personal Property	MP	х
9	1:20 PM	Deaf Smith Co Electrict COOP		see attached	MAV	х
10		Sharyland Utilities	drew	see attached	MAV	х
11		Valor Telecom	Withdrew	see attached	MAV	x
12		WT Services, ✔ WTRT ພ⊬	hdreve	see attached	MAV	х
13					0	
14						
15					¥.,	

Case ID	Prop ID	Owner	Legal Description
2018 - 119	12142	DEAF SMITH CO ELECTRIC COOP	PHASE 1-2-3 LINES & 69 KV LINES & SUBSTATIONS
2018 - 120	12143	DEAF SMITH CO ELECTRIC COOP	VEHICLES, MATERIALS, OFFICE EQUIPMENT
2018 - 121	12144	DEAF SMITH CO ELECTRIC COOP	PERSONAL - LINE IN VEGA ISD
2018 - 122	12145	DEAF SMITH CO ELECTRIC COOP	PERSONAL - WALCOTT ISD - LINE & SUB STATION
2018 - 123	24383	DEAF SMITH CO ELECTRIC COOP	PERSONAL - LINE IN ADRIAN ISD
2018 - 124	26822	DEAF SMITH CO ELECTRIC COOP	PHASE 1-2-3 LINES
2018 - 125	921085	DEAF SMITH CO ELECTRIC COOP	PERSONAL - LINE IN Wildorado ISD
2018 - 126	921283	DEAF SMITH CO ELECTRIC COOP	LINES & APPURT, DEAF SMITH CO, FRIONA ISD
2010 101	44254	COLLAND AND CATTLE COLLEGE	DUSINESS DEDOMIN DO OFFICE
2018 - 104	11354	GREEN PLAINS CATTLE CO LLC	BUSINESS PERSONAL PROPERTY
2018 - 106	24984	GREEN PLAINS CATTLE CO LLC	BLOCK K-7 SECTION 24, 23.72 ACRES ON SOUTH LINE
2018 - 107	24985	GREEN PLAINS CATTLE CO LLC	BLOCK K-7 SECTION 25, 138.86 AC OUT OF THE NE/PT
2018 - 108	24986	GREEN PLAINS CATTLE CO LLC	BLOCK K-7 SECTION 16, 533.08 AC, (ALL EXCEPT N/PT & STRIP ON WEST
2018 - 111	920920	GREEN PLAINS ETHANOL STORAGE LLC	BLOCK K-3 SECTION 18, 4.71 AC (see meets & bounds)
2018 - 109	28074	GREEN PLAINS HEREFORD LLC	BLOCK K-3 SECTION 23 NE/PT SOUTH OF HWY 60, 137.496 AC
2018 - 110	28077	GREEN PLAINS HEREFORD LLC	BLOCK K-3 SECTION 18, N2,651'OF W3965', (except a 4.71 ac tract)
2018 - 103	918962	GREEN PLAINS HEREFORD LLC	INDUSTRIAL PERSONAL PROPERTY - INVENTORY - FF&E, MISC M&E
2018 - 112	918962	GREEN PLAINS HEREFORD LLC	INDUSTRIAL PERSONAL PROPERTY - INVENTORY - FF&E, MISC M&E
2018 - 105	27545	GREEN PLAINS TRUCKING LLC	COMMERCIAL VEHICLES
			INDUSTRIAL PERSONAL PROPERTY (SUB STATION & 26.89 MILES 345
2018 - 4	920164	SHARYLAND UTILITIES	KV )HISD
2018 - 5	920396	SHARYLAND UTILITIES	LS03 3.43 MILES 345 KV, WILDORADO ISD
2018 - 6	920397	SHARYLAND UTILITIES	LS03 2.12 MILES 345 KV VEGA ISD
2018 - 29	12395	VALOR TELECOM ENTERPRISES	TELEPHONE LINES & APPURTENACES - DEAF SMITH CO - ADRIAN ISD
2018 - 30	12397	VALOR TELECOM ENTERPRISES	TELEPHONE LINES & APPURTENANCES - DEAF SMITH CO - VEGA ISD
2018 - 31	12398	VALOR TELECOM ENTERPRISES	TELEPHONE LINES & APPURTENANCES - HEREFORD ISD AREA
			TELLI HONE LINES & ALL ONTENANCES - HENEL OND ISD ANDA
2018 - 32	26325	VALOR TELECOM ENTERPRISES	TELEPHONE LINE & APPURTENANCES IN WILDORADO ISD
		VALOR TELECOM ENTERPRISES	TELEPHONE LINE & APPURTENANCES IN WILDORADO ISD
	26325 11738		TELEPHONE LINE & APPURTENANCES IN WILDORADO ISD  INDUSTRIAL PERSONAL PROPERTY - FIBER LINES
2018 - 12	11738	W T SERVICES INC	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL
2018 - 12 2018 - 13	11738 11815	W T SERVICES INC W T SERVICES INC	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP)
2018 - 12 2018 - 13 2018 - 14	11738 11815 24960	W T SERVICES INC W T SERVICES INC W T SERVICES INC	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP) ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS
2018 - 12 2018 - 13 2018 - 14 2018 - 15	11738 11815 24960 27458	W T SERVICES INC	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP) ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS PERSONAL PROPERTY
2018 - 32 2018 - 12 2018 - 13 2018 - 14 2018 - 15 2018 - 16	11738 11815 24960 27458 918967	W T SERVICES INC	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP) ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS PERSONAL PROPERTY PERSONAL PROPERTY
2018 - 12 2018 - 13 2018 - 14 2018 - 15 2018 - 16 2018 - 17	11738 11815 24960 27458 918967 921129	W T SERVICES INC	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP) ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS PERSONAL PROPERTY PERSONAL PROPERTY FIBER LINE OUTSIDE CITY LIMITS
2018 - 12 2018 - 13 2018 - 14 2018 - 15	11738 11815 24960 27458 918967	W T SERVICES INC	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP) ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS PERSONAL PROPERTY PERSONAL PROPERTY FIBER LINE OUTSIDE CITY LIMITS B) ACCESS LINES - FRIONA ISD - DEAF SMITH CO
2018 - 12 2018 - 13 2018 - 14 2018 - 15 2018 - 16 2018 - 17 2018 - 18	11738 11815 24960 27458 918967 921129 12165	W T SERVICES INC	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP) ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS PERSONAL PROPERTY PERSONAL PROPERTY FIBER LINE OUTSIDE CITY LIMITS B) ACCESS LINES - FRIONA ISD - DEAF SMITH CO A) ACCESS LINES, COE (DAWN, MILO CENTER, WESTWAY) EQUIP,
2018 - 12 2018 - 13 2018 - 14 2018 - 15 2018 - 16 2018 - 17 2018 - 18	11738 11815 24960 27458 918967 921129 12165	W T SERVICES INC  WEST TEXAS RURAL TELEPHONE	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP) ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS PERSONAL PROPERTY PERSONAL PROPERTY FIBER LINE OUTSIDE CITY LIMITS B) ACCESS LINES - FRIONA ISD - DEAF SMITH CO A) ACCESS LINES, COE (DAWN, MILO CENTER, WESTWAY) EQUIP, MATERIAL, FIXTURES, VEHICLES
2018 - 12 2018 - 13 2018 - 14 2018 - 15 2018 - 16 2018 - 17 2018 - 18 2018 - 19 2018 - 20	11738 11815 24960 27458 918967 921129 12165 12166 12269	W T SERVICES INC  WEST TEXAS RURAL TELEPHONE  WEST TEXAS RURAL TELEPHONE	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP) ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS PERSONAL PROPERTY PERSONAL PROPERTY FIBER LINE OUTSIDE CITY LIMITS B) ACCESS LINES - FRIONA ISD - DEAF SMITH CO A) ACCESS LINES, COE (DAWN, MILO CENTER, WESTWAY) EQUIP, MATERIAL, FIXTURES, VEHICLES C) ACCESS LINES IN WALCOTT ISD & Tower south of Walcott School
2018 - 12 2018 - 13 2018 - 14 2018 - 15 2018 - 16 2018 - 17 2018 - 18	11738 11815 24960 27458 918967 921129 12165	W T SERVICES INC  WEST TEXAS RURAL TELEPHONE	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP) ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS PERSONAL PROPERTY PERSONAL PROPERTY FIBER LINE OUTSIDE CITY LIMITS B) ACCESS LINES - FRIONA ISD - DEAF SMITH CO A) ACCESS LINES, COE (DAWN, MILO CENTER, WESTWAY) EQUIP, MATERIAL, FIXTURES, VEHICLES

140 E. 3<sup>rd</sup> Street • P.O. BOX 2298 • Hereford, TX 79045 Phone: 806-364-0625 • Fax: 806-364-6895 • e-mail: dscad@wtrt.net

#### Minutes for ARB Meeting, July 10, 2018

- I. Meeting began at 9:30 a.m.
  - A. Members present:
    - 1. Randy Paetzold
    - 2. Raul Pesina
    - 3. Joe Ward
  - B. Others present:
    - 1. Danny Jones, DSCAD Staff
    - 2. Mark Powers, DSCAD Staff
    - 3. Patty Scott, DSCAD Staff
    - 4. Anthony Soto, DSCAD Staff
- II. Minutes from the May 23, 2018 meeting were reviewed and approved.
  - A. Motion to approve minutes by Joe Ward.
  - B. 2<sup>nd</sup> by Raul Pesina
  - C. Approved unanimously
- III. Affidavit of Sworn Testimony to Danny Jones, Chief Appraiser and Mark Powers, Assistant Appraiser was administered by ARB Secretary Raul Pesina.
- IV. Exparte Affidavit was administered by Anthony Soto to all Board Members.
- V. Supplement records were approved.
  - A. Motion to approve by Raul Pesina.
  - B. 2<sup>nd</sup> by Joe Ward.
  - C. Approved unanimously.
- VI. Protest Hearing:

10:05 A.M., Jose Lucio Griego, Evants Block 16 Thompson Lot 3, PID 1402, Situs: 224 Ave. C

Mr. Griego was protesting the value of his property.

Mr. Mark Powers, representing the Deaf Smith County Appraisal District, began his testimony describing the property as an older, small 1,060 sq. ft. home. It was last appraised in 2015 for \$15,300 (\$14/sq. ft.). The 2018 appraisal is at \$23,700 (\$23/sq. ft.). Pictures from 2008 & 2010 showed it had been fixed up some on the exterior. Mr. Powers then presented four comparable homes.

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Comp #1: 306 Bennett, 914 sq. ft. Sold in November 2016 for \$20,000 or \$22/sq. ft. This house was in a poor location for a residence (25 Mile Ave.)

Comp #2: 115 San Jose, 1,160 sq. ft. Sold in January 2018 for \$20,000 or \$17/sq. ft. This house is not in city limits and is a very poor location for a residence.

Comp #3: 200 Blevins, 832 sq. ft. Sold in July 2015 for \$17,000 or \$20/sq. ft. Poor location.

Comp #4: 518 Mable, 1,064 sq. ft. Sold in August 2017 for \$30,000 or \$28/sq. ft. Poor location and poor street – no curb/gutter.

Mr. Powers concluded by saying "the home needs some work. Danny and I were looking around and couldn't see the inside. It has plenty of opportunity to be fixed up...it has marketability."

Mr. Griego presented exterior and interior pictures of the home. The attic was burned, the roof and ceiling are in bad shape, and mold and mildew is prevalent. The exterior work was done because his brothers were going to sell the house, but Mr. Griego obtained the property in late 2013. No one has been living in the home because of how bad it is on the inside. He would like the value to be at \$13,300. The original 2018 Notice of Appraised Value had the house valued at \$36,000. After the initial inquiry over the phone, Danny and Mark looked at the property and lowered it to \$23,700. A corrected notice was sent. (Also noted was the 2017 value, which was \$16,000.)

Discussion: Mr. Ward said that "nobody can live in that house today. It'd have a hard time passing inspection of any kind." Mr. Powers pointed out that 'there is competition for old houses that people fix up and flip.' He was also worried that "if they [Mr. Griego] don't do something to it, it could be demolished." Mr. Powers than asked Mr. Pesina "Is it fixable? Would you go in there and redo it?" Mr. Pesina replied "It'd take a lot of work. You'd have to tear the roof off." Mr. Jones later asked Raul if he'd buy it for \$18,000 and fix it up. Mr. Pesina said "No...it'd take a lot to fix it." Mr. Paetzold noted that Comp #2 was in the San Jose community, and Mr. Ward added it has its own water system, not the city's amenities. The ARB felt \$17sq. ft. was fine because it was only \$3/sq. ft. more than the 2015 value and \$5-6/sq. ft. less than the current appraisal.

- A. Motion to change the taxes from \$22/sq. ft. to \$17/sq. ft. by Joe Ward.
- B. 2<sup>nd</sup> by Raul Pesina
- C. Approved unanimously

ARB decision: Lower the value to \$18,000 (\$17/ sq. ft.)

Mr. Griego declined to take the online survey.

140 E. 3<sup>rd</sup> Street • P.O. BOX 2298 • Hereford, TX 79045 Phone: 806-364-0625 • Fax: 806-364-6895 • e-mail: dscad@wtrt.net

VII.	The 2018	<b>Appraisal</b>	Records	were approved	by the	board.
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- A. Motion to approve by Joe Ward.
- B. 2<sup>nd</sup> by Raul Pesina.
- C. Approved unanimously.

Meeting adjourned at 10:55 a.m.

Approved:	Date:			
Randy Paetzold, Chairpers	son			

# DEAF SMITH COUNTY APPRAISAL REVIEW BOARD

### AFFIDAVIT OF SWORN TESTIMONY

I do solemnly swear or affirm that the testimony I shall present to the Appraisal Review Board is true and correct.

Signed: (Sign name)	- Or	egi		
(Print name)	Z = G R	2ieg U		
Subscribed and sworn to before me this _	_10th	day of _	July	_, 2018.
Ran dy la fold Appraisal/Review Board Chairman				

Complete items 1.2 and 3.	7016 1370 0000 3546 4114		MAILED ERSM Z	IP	
AMARILLO, TX 79107    September   No.   No	<ul> <li>Complete items 1, 2, and 3.</li> <li>Print your name and address on the reverse so that we can return the card to you.</li> <li>Attach this card to the back of the mailpiece, on the front if space permits.</li> </ul>	A Signature	Addressee		
AATS BLOCK 16 THOMPSON LOT 3    ANTERIOR   ADDITION   A	JOSF ICIO GRIEGO RIANGLE DRIVE	D. Is delivery address different fro if YES, enter delivery address	m item 1? ☐ Yes below: ☐ No		
PS 590 9402 1225 5246 1527 06 2. Anticle Number (further form service label) 701b 1370 0000 3790 1114 PS Form 3811, July 2015 FSN 7530-02-000-9053 The appraisal review board (ARB) serviced protection of the appraisal records hearing, the ARB has determined that the protest concerned the following action(s) permitted by Tax Code Section 41.41(a):		14,	M OFFIC		THOMPSON LOT 3
PS Form 3811, July 2015 PSN 7830-02-000-9053  Domestice Return Recept; The appraisal review board (Artity) desiremed proper notice or threating, time and piece or the return grant property owner or agent and the chief appraiser of the appraisal district (CAD) were given the opportunity to treating, time and piece or the return grant property owner or agent and the chief appraiser of the appraisal district (CAD) were given the opportunity to restrict yand to present evidence. After considering the evidence and arguments presented at the hearing, the ARB has determined that the protest concerned the following action(s) permitted by Tax Code Section 41.41(a):    Vincorrect appraised or market value   unequal appraisal   inclusion of the property on the appraisal records   denial in whole or in part of a partial exemption   determination that land does not qualify for appraisal according to Tax Code Chapter 23, Subchapters C, D, E or H   any other matter permitted by Tax Code Section 41.41(a)	9590 9402 1225 5040 4527 22	Adult Signature Adult Signature Adult Signature Restricted Delivery Certified Mail Restricted Delivery	☐ Registered Mail™ ☐ Registered Mail Restricted		
The appraisal review board (ARB) delivered proper notice or the data, time and piace or the property owner or agent and the chief appraisar of the appraisal district (CAD) were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the ARB has determined that the protest concerned the following action(s) permitted by Tax Code Section 41.41(a):  vincorrect appraisad or market value  unequal appraisal  inclusion of the property on the appraisal records  denial in whole or in part of a partial exemption  determination that land does not qualify for appraisal according to Tax Code Chapter 23, Subchapters C, D, E or H  any other matter permitted by Tax Code Section 41.41(a)  Based on the evidence, the ARB makes the following determination(s) as indicated by a vinark and hereby issues the following as its ORDER  DETERMINING PROTEST OR NOTICE OF DISMISSAL:  The ARB lacks jurisdiction to determine the protest and hereby dismisses the protest.  The Property's appraised value is excessive, and the appraisal records should be changed to \$ 17,900 from the CAD value* of \$ 23,700  The property's appraised value is excessive, and the appraisal records should be changed to \$ 17,900 from the CAD value* of \$ 17 appraised or market value of the subject property is not excessive and the appraisal records should not be changed or should be increased. The appraised value is \$ 17 and the market value is \$ 17 and the market value is \$ 17 and the market value of \$ 17 and the property was unequally appraised and the appraisal records should be changed to reflect an appraised value of \$ 17 and the market value of \$ 17 and t	2. Article Number (Transfer from service label) 7016 1370 0000 3790 4114	Insured Mail Restricted Delivery (over \$500)	☐ Signature Confirmation™☐ Signature Confirmation Restricted Delivery		Texas, heard the protest of
unequal appraisal unequal appraisal inclusion of the property on the appraisal records denial in whole or in part of a partial exemption determination that land does not qualify for appraisal according to Tax Code Chapter 23, Subchapters C, D, E or H any other matter permitted by Tax Code Section 41.41(a)  Based on the evidence, the ARB makes the following determination(s) as indicated by a √ mark and hereby issues the following as its ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL:  The ARB lacks jurisdiction to determine the protest and hereby dismisses the protest.  ✓ The property's appraised value is excessive, and the appraisal records should be changed to \$ 17,900 from the CAD value* of \$ 23,700  The property's market value is excessive, and the appraisal records should be changed to \$ from the CAD value* of \$  The appraised or market value of the subject property is not excessive and the appraisal records should not be changed or should be increased. The appraised value is \$ and the market value is \$  The subject property was unequally appraised and the appraisal records should be adjusted to reflect a value of \$  The subject property was not unequally appraised and the appraisal records should be changed to reflect an appraised value of \$  The subject property qualified for the exemption for which application was made and the appraisal records should be changed to reflect an appraised value of \$  The subject property qualified for special appraisal and the appraisal records should be changed to reflect an appraised value of \$  The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is upheld and the appraisal records should be changed to reflect the following change(s):  The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is denied and the appraisal records should be changed to reflect the following change(s):  The property owner's protest concerning other matters permitted by Tax Code Section 41	The appraisal review board (ARB) delivered proper of the appraisal district (CAD) were given the opportunity	notice of the date, time and place	ce or the nearing. The pr		and the chief appraiser guments presented at the
The property's appraised value is excessive, and the appraisal records should be changed to \$ 17,900 from the CAD value* of \$ 23,700  The property's market value is excessive, and the appraisal records should be changed to \$ from the CAD value* of \$	unequal appraisal inclusion of the property on the appraisal reco denial in whole or in part of a partial exemption determination that land does not qualify for appraisal any other matter permitted by Tax Code Section  Based on the evidence, the ARB makes the followin	n praisal according to Tax Code Ch			s its ORDER
The property's market value is excessive, and the appraisal records should be changed to \$				5	
The appraised or market value of the subject property is not excessive and the appraisal records should not be changed or should be increased. The appraised value is \$	* 23,700 **	ive, and the appraisal records sh	ould be changed to \$ 1	7,900 from	the CAD value* of
The subject property was unequally appraised and the appraisal records should be adjusted to reflect a value of \$	Ψ				
The subject property was not unequally appraised and the appraisal records should reflect the appraised value of \$	increased. The appraised value is \$	, and the mark	cet value is \$		
The subject property qualified for the exemption for which application was made and the appraisal records should be changed accordingly.  The subject property qualified for special appraisal and the appraisal records should be changed to reflect an appraised value of  The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is upheld and the appraisal records should be changed to reflect the following change(s):  The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is denied and the appraisal records should not be changed.  If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.  Chair, Appraisal Review Board	The subject property was unequally appra	aised and the appraisal records s	should be adjusted to re	flect a value of \$	*
The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is upheld and the appraisal records should be changed to reflect the following change(s):  The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is upheld and the appraisal records should be changed to reflect the following change(s):  The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is denied and the appraisal records should not be changed.  If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.  Sign  Chair, Appraisal Review Board	The subject property qualified for the exer	nption for which application was	made and the appraisal	records should be ab	ongod oggadiant
The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is denied and the appraisal records should not be changed.  If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.  Sign  Chair, Appraisal Review Board  T-10-18	The subject property qualified for special a	appraisal and the appraisal recor	ds should be changed t	o reflect an appraised	value of
The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is denied and the appraisal records should not be changed.  If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.  Sign  Chair, Appraisal Review Board  T-10-18	changed to reflect the following change(s):				
sign here Chair, Appraisal Review Board  7-10-18	The property owner's protest concerning of be changed.	ther matters permitted by Tax Co	ode Section 41.41(a) is o	denied and the apprais	
here Chair, Appraisal Review Board 7-10-18	7	a determination of excessive apershaps and a determination of excessive aperaisal records.	praised or market value	and also a determina	tion of unequal
	here landy faited	/		7-10-	18

as shown in the appraisal records submitted to the ARB by the chief appraiser under Tax Code Section 25.22 or 25.23.

# Supplements for ARB Approval & for CAD Board of Directors - 2018 2nd Quarterly Report (Deaf Smith County Appraisal District)

					$\underline{Fro}$	om: 4/1/2018 -to- 6/30/2	018	
- [	Year	Property I	D Name	Supp#	Type	Reason	legal desc	
	2013	4577	HERRERA, JOSE I & LINA	48	25.25C	LAND SIZE IS GROSSLY OV	ER STATED IN COMPUTER, WE HAD 31,5 HEREFORD, BLOCK 55	
							THE IN COMM OTEN, WE HAD 31,3 TENEFORD, BEOCK 33	

Year	Property I	D Name	Supp#	Type	Reason legal desc	
2014	4577	HERRERA, JOSE I & LINA	49	25.25C	LAND SIZE IS GROSSLY OVER STATED IN COMPUTER, WE HAD 31,5 HEREFORD, BLOCK 55	
					TENER OF THE STATE	

Year Pro	perty ID Name	Supp#	Type	Reason legal desc
2015	4577 HERRERA, JOSE I & LINA	46	25.25C	LAND SIZE IS GROSSLY OVER STATED IN COMPUTER, WE HAD 31,5 HEREFORD, BLOCK 55

Year	Property II	D Name	Supp#	Type	Reason	legal desc
2016	8322	FOWLER, DUSTY J ET AL	36	25.25B	gave HS for 2016	BLOCK 7,BLOCK 16, SE/4 & E40 AC OF SW/4, 200 AC, A-
2016	2189	GARCIA, TOMAS & MARIA	36	25.25B	gave OA/65 for 2016	932 EVANTS BLOCK 44 SOMELL LOT 24
2016	8842	HUMBERG, ALLEN G	36	25.25B	HS FOR 2016	EVANTS BLOCK 41 SOWELL LOT 34  TOWNSHIP 2 RANGE 2 SECTION 26, E106.66 AC OF N/2,
2016	6440	ORNELAS, HAZEL A	36	25.25B	HS FOR 2016	106.66 AC BLOCK K-3 SECTION 78 PT NW/4,(TR A3 & PT OF A2 ,A4)
2016	2738	PALACIOS, SALVADOR & RACHEL CORONADO	36	25.25B	HS FOR 2016	34.24 AC, A-1490 WELSH HARE LOT 34
2016	6771	STEFFENS, WILLIAM V & RHONDA R	36	25.25B	gave DP for 2016	GREEN ACRES ESTATES HAUT BY RIK 2 LOT 10 (500)
2016	1080	WALKER, JIM ET UX	36	25.25B	HS FOR 2016	GREEN ACRES ESTATES UNIT IV BLK 3 LOT 10 (S88') EVANTS BLOCK 4 DODSON, BLOCK 1, LOT 1 - 4 (S90')
2016	5360	CLAUDIO, MELINDA	37	25.25B	gave HS for 2016	MARRY BLOCK 15 HESTER & DASKIN BLV 2 LOT 2
2016	919428	GUTIERREZ, VICTOR & RACHAEL	37	25.25B	gave HS for 2016	MABRY BLOCK 15 HESTER & BASKIN BLK 3 LOT 8
2016	2649	KIMBRELL, EVERETT & TWILA	37	25.25B	GAVE HS FOR 2016	WELSH CHAPARRAL ESTATES, BLOCK II, LOT 5
2016	4577	HERRERA, JOSE I & LINA	38	25.25C	LAND SIZE IS GROSSLY OVER STATED IN COMPUTER, WE HAD 31	WELSH SUNSET TERRACE BLK 4 LOT 3 (S22') & LOT 4
2016	5073	LUCERO, JAMES & MARIA	38	25.25B	Gave HS for 2016	MABRY BLOCK 3 HESTER & BASKIN BLK 3 LOT 1 (S6') &
2016	2942	MERAZ, ERASMO & GRACIELA	38	25.25B	gave HS for 2016	N44' LOT 2 WELSH WESTHAVEN BLK 2 LOT 33 (N10') & LOT 34

Year	Property II	) Name	Supp#	Type	Reason	legal_desc
2017	3345	CROOK, DICK & PAM	17	25.25B	They qualify for OA/65 for 2017	WELSH CHAPARRAL ESTATES BLK II LOT 18
2017	8322	FOWLER, DUSTY J ET AL	17	25.25B	gave HS for 2017	BLOCK 7,BLOCK 16, SE/4 & E40 AC OF SW/4, 200 AC, A-
2017	920997	HUERTA, IXCEL	17	25.25B	This veh was rendered on 920579 Aldo Jaime Delgado mp	932 BUSINESS PERSONAL PROPERTY
2017	5937	JONES, GEORGE H	17	25.25B	HS FOR 2017	PLEASANT ACRES BLK 1 LOT 13 (W100') & ALL LOT 14 &
2017	6440	ORNELAS, HAZEL A	17	25.25B	HS FOR 2017	M H BLOCK K-3 SECTION 78 PT NW/4,(TR A3 & PT OF A2 ,A4)
2017	2738	PALACIOS, SALVADOR & RACHEL CORONADO	17	25.25B	HS FOR 2017	34.24 AC, A-1490 WELSH HARE LOT 34
2017	1080	WALKER, JIM ET UX	17	25.25B	HS FOR 2017	EVANTS BLOCK 4 DODSON, BLOCK 1, LOT 1 - 4 (S90')
2017	920771	MCJ TRUCKING LLC	18	25.25H	16 2016 KW Trucks double assessed - they were rendered by both,	
2017	27880	ALLRED, RODDY & JANICE	19	FZRFZ	Freeze Re Freeze Process before sending our Appraisal Notices for	COMMERCIAL VEHICLES) BLOCK 8 SECTION 18, N193.6'OF S1617.6'OF E225',1AC-AB-1158

201.	2827	ARTHO ARNOLO				
2017	4765	ARTHO, ARNOLD	19	FZRFZ	Freeze Re Freeze Process before sending our Appraisal Notices for	or WEISH BUSSELL LOT 52 (N201) 8 1/21 OT 52
2017	9640	AYALA, LUIS D ET UX	19	FZRFZ	riceze ne ricess before sending our Appraisal Notices for	NUMBER AND BLY CLOT 10
2017	3040	BRORMAN, ANTHONY H	19	FZRFZ	Freeze Re Freeze Process before sending our Appraisal Notices for	OF BLOCK K-5 SECTION ES \$227! OF F220! OF WZOE!
2017	918715	DDODAAAN AAA DV				ΔC Δ-957
2017	318/13	BRORMAN, MARY	19	FZRFZ	Freeze Re Freeze Process before sending our Appraisal Notices for	T BLOCK K-5 SECTION 41 N370/05 5075 05/05 5000
2017	8432	CLEAVINGED DAVID & HAVE				3 55AC A-348
2017	1616	CLEAVINGER, DAVID & JUNE DAVALOS, RAMIRO	19	FZRFZ	Freeze Re Freeze Process before sending our Appraisal Notices fo	r BLOCK 8 SECTION 21 CAD AC A 426
2017	8405	GABEL, CLAY	19	FZRFZ	Treeze he rieeze Process before sending our Appraisal Notices fo	r FVANTS PLOCK 33 FRANCE LOT 10 (010) S
2017	2189		19	FZRFZ	here he ricess before sending our Appraisal Notices fo	r BLOCK 8 SECTION 2 W/2 220 AC A 57
2017	9775	GARCIA, TOMAS & MARIA HEISELMAN, PAUL F	19	FZRFZ	rreeze he rreeze Process before sending our Appraisal Notices fo	r FVANTS BLOCK 41 SOMELL LOT 24
2017	3773	HEISELMAN, PAUL F	19	FZRFZ	Freeze Re Freeze Process before sending our Appraisal Notices fo	r BLOCK K-6 SECTION 87 12 448 AC IN THE NORTH DARK
2017	9918	JACKSON, R V JR				A-373
2017	3318	JACKSON, R V JR	19	FZRFZ	Freeze Re Freeze Process before sending our Appraisal Notices fo	RIOCK E SECTION 7 E BT SE COR OF W BT 40 46 A 4000
2017	9673	VEECE IAMAEC D & DEDDIE				
2017	8378	KEESE, JAMES R & DEBBIE MOORE, BILLY B	19	FZRFZ	Freeze Re Freeze Process before sending our Appraisal Notices for	r BLOCK K-5 SECTION 79 1 AC A 212
2017	7335	MORGAN, HAROLD	19	FZRFZ	rreeze ke rreeze process before sending our Appraisal Notices for	RIOCK 7 SECTION 10 DT C/2 245 AC A 4445
2027	,333	WORGAN, HAROLD	19	FZRFZ	Freeze Re Freeze Process before sending our Appraisal Notices for	BLOCK K-8 SECTION 52 SE PT SE/A N106' SCETT 52421 4.4
2017	9906	PASCHEL, ANTHONY				Δ( Λ_1/120
2017	6771	STEFFENS, WILLIAM V & RHONDA R	19	FZRFZ	Freeze Re Freeze Process before sending our Appraisal Notices for	BLOCK E SECTION E WART 252 AC A 4200
2017	2938	TAYLOR, JOE B JR	19	FZRFZ	riceze ne riceze riocess before sending our Appraisal Notices for	GREEN ACRES ESTATES LIMIT IV DIV 2 LOT 40 (020)
2017	5360	CLAUDIO, MELINDA	19	FZRFZ	recess before sending our Appraisal Notices for	WELSH WESTHAVEN BLK 2 LOT 28 (N30') 8 LOT 20
2017	919428	GUTIERREZ, VICTOR & RACHAEL	20	25.25B	6446 115 161 2017	MABRY BLOCK 15 HESTER & BASKIN BLK 3 LOT 8
2017	8842	HUMBERG, ALLEN G	20	25.25B	gave HS for 2017	WELSH CHAPARRAL ESTATES, BLOCK II, LOT 5
	0012	HOWBERG, ALLEN G	20	25.25B	gave OA/65 for 2017	TOWNSHIP 2 RANGE 2 SECTION 26, E106.66 AC OF N/2,
2017	2649	KIMBRELL, EVERETT & TWILA	20	25.255		106.66 AC
2017	3219	LANCE, REJR	20 20	25.25B	GAVE HS FOR 2017	WELSH SUNSET TERRACE BLK 4 LOT 3 (S22') & LOT 4
		<b>, </b>	20	25.25B	VA EXEMPTION FOR 2017	WELSH WESTHAVEN BLK 7 LOT 52 (EXC S9') & S34' OF
2017	2844	ROBLES, MERCEDES	20	25.250	110.5	LOT 53 (LIFE EST. RONNIE LANCE)
2017	918679	VANDERHAM, PETE & ROBIN	20	25.25B	HS for 2017	WELSH BROWNLOW LOT 17 (S40') & N40' LOT 18
		The second second	20	25.25B	gave HS for 2017	WELSH LONE STAR, BLOCK 1, LOT 11,(S78'OF N154'OF
						W117.5') & 177 SQ' TRIANGLE TR JUST SOUTH
2017	2614	WALLACE, JOE N	20	25.25B	GDV0 OA/CE for 2047	
2017	3014	FOSTER, JUSTIN & CASSANDRA	21	25.25B 25.25B	gave OA/65 for 2017	WELSH MC CULLOUGH BLK 2 LOT 5
		,	21	25.258		WELSH WESTHAVEN BLK 5 LOT 7 (S30') & N60' LOT 8
2017	28000	FRIONA HEATING & AIR	21	25 25D		
2017	4577	HERRERA, JOSE I & LINA	21	25.25B 25.25C	Parmer CAD picked him up for 2017 - delete this account for 2017	BUSINESS PERSONAL PROPERTY
2017	5073	LUCERO, JAMES & MARIA	21	25.25C 25.25B	LAND SIZE IS GROSSLY OVER STATED IN COMPUTER, WE HAD 31,5	HEREFORD, BLOCK 55
			21	23,238		MABRY BLOCK 3 HESTER & BASKIN BLK 3 LOT 1 (S6') &
2017	2438	MARNELL, DAVID	21	25.25B		N44' LOT 2
2017	2942	MERAZ, ERASMO & GRACIELA	21	25.25B 25.25B		WELSH ALLISON LOT 44
2017	28116	ORTIZ, JEREMY & MARILU	21	25.25B	gave HS for 2017 gave HS for 2017	WELSH WESTHAVEN BLK 2 LOT 33 (N10') & LOT 34
2017	8451	VAN DYKE, CHANCE & HEATHER	21	25.25B	Gave HS for 2017	WELSH LONE STAR BLK 2 LOT 5
				23.230	Pane 112 101 5011	BLOCK 8 SECTION 36 S/2 OF E/2, 33.376 AC, A-958

Appraisal Review Board Deaf Smith County, Texas

# ORDER APPROVING APPRAISAL RECORDS FOR 2018

On July 10 2018, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the appraisal records for tax year 2018.

The board finds that the appraisal records, as corrected by the chief appraiser according to the orders of the board, should be approved.

The board finds that the sum of appraised values, as determined by the chief appraiser, of all properties on which protests have been filed but not determined by this board is five percent or less of the total appraised value of all other taxable properties.

The board therefore APPROVES the appraisal records as corrected.

Chairman, Appraisal Review Board

Signed on July 10, 2018

Randy Paetzold



# ARB MEETING AGENDA

Meeting to be held in the Deaf Smith County Appraisal District Board Room located at 140 E. 3<sup>rd</sup> Street, Hereford, Texas, May 23, 2018 at 9:30 A.M.

- I. Roll Call.
- II. Administer Oath of Office to members.
- III. Administer Statement of Elected/Appointed Officer to board members.
- IV. Review and Approve Previous Minutes.
- V. Adopt Hearing Procedures.
- VI. Submission of Chief Appraiser and Appraiser's Sworn Statement to Appraisal Review Board.
- VII. Transfer Appraisal Records to ARB.
- VIII. Approve supplement records of the appraisal roll.

DATED THIS 17<sup>th</sup> DAY OF MAY 2018

Appraisal Review Board Deaf Smith County, Texas

# ORDER APPROVING SUPPLEMENTAL APPRAISAL RECORDS

On May 23, 2018, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the supplemental appraisal records from January 1, 2018 through March 31, 2018.

(A report of these supplements was given to the *Deaf Smith CAD Board of Directors* at their April 26, 2018 meeting.)

The board finds that the supplemental appraisal records, as corrected by the chief appraiser according to the orders of the board, should be approved and added to the appraisal roll for the district.

The board therefore APPROVES the supplemental appraisal records as corrected.

		Chairman, Appraisal Review Board
Signed on	May 23, 2018	Landy Partit

140 E. 3<sup>rd</sup> Street / PO Box 2298 Hereford, TX 79045

## SWORN STATEMENT FOR THE 2018 APPRAISAL RECORDS BY THE CHIEF APPRAISER

I, Danny C. Jones, Chief Appraiser for the Deaf Smith County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of at an appraised value determined as required by law.

Date May 23, 2018

Signed

Danny Jones, Chief Appraiser

Deaf Smith County Appraisal District

# Deaf Smith County Appraisal District 140 E 3<sup>rd</sup> Street / PO Box 2298

Hereford, TX 79045

I, Danny Jones, transfer the appraisal records to the Appraisal Review Board.

Danny Jones

Chief Appraiser

ARB Member

# Supplements for ARB Approval & for CAD Board of Directors - 2018 1st Quarterly Report (Deaf Smith County Appraisal District)

#### From: 1/1/2018 -to- 3/31/2018

Year	Property II	) Name	Supp#	Type	Reason	legal_desc
					NOT USED AS A CHURCH EX HAS BEEN REMOVED	
2013	10869	FAITH MISSION CHURCH	47	25.25B	DJ	MABRY BLOCK 15 HESTER & BASKIN, BLOCK 1, LOT 1 & LOT 2
1						
2013	5450	LAYMAN, WESLEY L	47	25.25B	Late application for Disabled Veteran's Exemption	MABRY BLOCK 26 LOT A LOTS 6 - 7
2013	5607	SCOTT, CARLA A.	46	25.25C		BLOCK K-3 SECTION 73 S339.81' E1281.67', 10 AC, A-42

	Year	Property ID	Name	Supp#	Type	Reason	legal_desc
	2014	10869	FAITH MISSION CHURCH	48	25.25B	NOT BEING USED AS A CHURCH REMOVE EX	MABRY BLOCK 15 HESTER & BASKIN, BLOCK 1, LOT 1 & LOT 2
	2014	5450	LAYMAN, WESLEY L	48	25.25B	Late application for Disabled Veteran's Exemption	MABRY BLOCK 26 LOT A LOTS 6 - 7
L	2014	5607	SCOTT, CARLA A.	47	25.25C		BLOCK K-3 SECTION 73 S339.81' E1281.67', 10 AC, A-42

Year	Property ID	Name	Supp#	Type	Reason	legal_desc
2015	1666	AGUIRRE, ROBERT A	43	25.25B	gave OA/65 for 2015	EVANTS BLOCK 23 PARKER LOT 32
2015	6673	COTTEN, MARION G	44	25.25B	gave OA/65 for 2015	GREEN ACRES ESTATES UNIT IV BLK 2 LOT 6 (S50') & N20' LOT 7
2015	2172	ELIZONDO, VICTOR	44	25.25B	gave OA/65 for 2015	EVANTS BLOCK 41 SOWELL LOT 16
2015	10869	FAITH MISSION CHURCH	45	25.25B	REMOVE EX NOT BEING USED AS A CHURCH	MABRY BLOCK 15 HESTER & BASKIN, BLOCK 1, LOT 1 & LOT 2
2015	5167	GARCIA, GLORIA J	44	25.25B	gave OA/65 for 2015	MABRY BLOCK 6 ENGLER BLK 1 LOT 8
2015	1812	HERNANDEZ, LETICIA	42	25.25B	HS FOR 2015	EVANTS BLOCK 30 HARWELL BLK 1 LOT 1 & S25' LOT 2
2015	5450	LAYMAN, WESLEY L	45	25.25B	Late application for Disabled Veteran's Exemption	MABRY BLOCK 26 LOT A LOTS 6 - 7
2015	5188	MARTINEZ, LIRA (MA DELROSARIO)	43	25.25B	gave HS for 2015	MABRY BLOCK 6 ENGLER BLK 2 LOT 7
2015	921360	MIDWEST FINANCE & TAX SERVICE	45	25.25B	DID NOT HAVE ON TAX ROLLS FROM 2015-2017 DJ	EQUIP,INV,F&F
2015	6413	MUNOZ, LOURDES CAMACHO	44	· 25.25B	Grant late HS exemption mp	BLOCK K-3 SECTION 73, ABST-42, 3AC IN THE SE/PT
1						BLOCK K-3 SECTION 44 , S490'OF N1814.88'OF E235'OF W263.09' OF NW/4,
2015	5741	ROCHA, JOSE & MARIA	45	25.25B	gave HS for 2015	2.65AC, A-1383
2015	1726	SALAZAR, ARTURO	43	25.25B	gave HS for 2015	EVANTS BLOCK 25 BK&K BLK 2 LOT 8 (S20'OF W100') & W100'OF LOTS 9&10
2015	5607	SCOTT, CARLA A.	43	25.25B	correcting a supplement problem mp/dj	BLOCK K-3 SECTION 73 S339.81' E1281.67', 10 AC, A-42
					Garage is not enclosed still is a garage, the window ac unit in the garage door window is for the pool	
2015	3422	TIJERINA,DEBBIE LANDIN	43	25.25C	table in the left side of garage. MP	WELSH CRESTLAWN BLK 3 LOT 26 (N21') & S54' LOT 27

	Year	Property ID	) Name	Supp#	Type	Reason	legal_desc
						Correct manually so the OA65 exemption Freeze	
	2016	1666	AGUIRRE, ROBERT A	33	25.25B	Ceiling will calcuate correctly. mp	EVANTS BLOCK 23 PARKER LOT 32
- 1	2016	3996	ALEJANDRE, MARTIN	. 35	25.25B	gave HS for 2016	WOMBLE CENTER SUB OF DEATLEY LOT 18
	2016	2827	ARTHO, ARNOLD	35	25.25B	OA/65 for 2016	WELSH RUSSELL LOT 52 (N29') & S61' LOT 53

2016	4765	AYALA, LUIS D ET UX	35	25.25B	DP exemption for 2016	WHITEHEAD BLK 6 LOT 10
2016	1554	CAMPOS, JUAN & GUADALUPE	31	25.25B	gave HS for 2016	EVANTS BLOCK 22 BARBER LOT 3
2016	6673	COTTEN, MARION G	34	25.25B	GAVE OA/65 FOR 2016	GREEN ACRES ESTATES UNIT IV BLK 2 LOT 6 (S50') & N20' LOT 7
2016	1616	DAVALOS, RAMIRO	34	25.25B	gave OA/65 for 2016	EVANTS BLOCK 23 FRANCE LOT 10 (S10') & LOT 11
2016	2172	ELIZONDO, VICTOR	34	25.25B	gave OA/65 for 2016	EVANTS BLOCK 41 SOWELL LOT 16
2016	10869	FAITH MISSION CHURCH	35	25.25B	NOT USED AS A CHURCH	MABRY BLOCK 15 HESTER & BASKIN, BLOCK 1, LOT 1 & LOT 2
					The previous DP freeze ceiling was \$0.00. When	
					the OA was supplemented on a new freeze ceiling	
					was inccorectly calculated. The DP frz should have	
2016	3657	FIGUEROA, MARTHA	31	FZRFZ	been carried forward. mp	WOMBLE BLOCK 3, LOT 6 (E52' W104')
2016	5167	GARCIA, GLORIA J	34	25.25B	gave OA/65 for 2016	MABRY BLOCK 6 ENGLER BLK 1 LOT 8
2016	4454	GARCIA, MOSES	35	25.25B	gave HS for 2016	HEREFORD BLK 27 LOT 9 (N2' W89') W89' LOT 10 & N7' E51' LOT 10
					Correct HS value so the Disabled Person exemption	EVANTS BLOCK 37 GAMEZ LOT 21 - 22 (E75') (HILESTA GRAVES HAS A LIFE
2016	2015	HERNANDEZ, ERIKA	33	25.25B	will calcuate correctly. mp	ESTATE)
2016	1812	HERNANDEZ, LETICIA	31	25.25B	HS for 2016	EVANTS BLOCK 30 HARWELL BLK 1 LOT 1 & S25' LOT 2
2016	5450	LAYMAN, WESLEY L	35	25.25B	Late application for Disabled Veteran's Exemption	MABRY BLOCK 26 LOT A LOTS 6 - 7
2016	3262	MARTINEZ, BASILIO & MARIA	35	25.25B	gave HS exemption	WELSH WESTHAVEN BLK 8 LOT 2
2016	5188	MARTINEZ, LIRA (MA DELROSARIO)	32	25.25B	gave HS for 2016	MABRY BLOCK 6 ENGLER BLK 2 LOT 7
2016	1877	MATA, MARIA E.	34	25.25B	gave HS for 2016	EVANTS BLOCK 32 LOT 23 S85' OF N521.78' OF E/2 LOT 18
2016	921360	MIDWEST FINANCE & TAX SERVICE	35	25.25B	DID NOT HAVE ON ROLL FROM 2015-2017 DJ	EQUIP,INV,F&F
2016	6413	MUNOZ, LOURDES CAMACHO	34	25.25B	Grant late HS exemption mp	BLOCK K-3 SECTION 73, ABST-42, 3AC IN THE SE/PT
2016	7740	MURILLO, FRANCISCO JR. & DELORES	35	25.25B	gave HS for 2016	KNOB HILL, BLOCK 2, LOT 9 (E80.9') & W46.2' LOT 10
						BLOCK K-3 SECTION 44 , S490'OF N1814.88'OF E235'OF W263.09' OF NW/4,
2016	5741	ROCHA, JOSE & MARIA	35	25.25B	gave HS for 2016	2.65AC, A-1383
					Correct manually so the Disabled Person exemption	BLOCK M-7 SECTION 43, E422.5' W1422.5' N982' OF NW/4, 9.52 AC, A-186
2016	7527	RODRIGUEZ, BLAS & MARIA	33	25.25B	Freeze Ceiling will calcuate correctly. mp	(Tracts 1-3)
2016	2434	RODRIGUEZ, JAVIER	35	25.25B	gave HS for 2016	WELSH ALLISON LOT 39 (S50')
2016	1726	SALAZAR, ARTURO	32	25.25B	gave HS for 2016	EVANTS BLOCK 25 BK&K BLK 2 LOT 8 (S20'OF W100') & W100'OF LOTS 9&10
2016	1564	SALAZAR, JAIME	32	25.25B	gave HS 2016	EVANTS BLOCK 22 BARBER LOT 13
2016	26234	SAMARRIPA, RACHEL	35	25.25B	gave HS for 2016	HEREFORD BLK 19 LOT 24
2016	5607	SCOTT, CARLA A.	31	25.25C		BLOCK K-3 SECTION 73 S339.81' E1281.67', 10 AC, A-42
2016	2938	TAYLOR, JOE B JR	35	25.25B	gave HS/OA for 2016	WELSH WESTHAVEN BLK 2 LOT 28 (N30') & LOT 29
					error on previous supplement correct \$200 value	1 2 1 1 1 2 1 1 2 1 1 2 2 1 1 2 2 1 1 2 2 1 2
2016	3422	TIJERINA, DEBBIE LANDIN	33	25.25B	and talke \$4.60 off mp	WELSH CRESTLAWN BLK 3 LOT 26 (N21') & S54' LOT 27
2016	920900	URBANCZYK, BRIAN G.	35	25.25B	gave HS for 2016	BLOCK K-4,BLOCK 76, S125.17' OF N3223.62' OFE345.16', 1AC- ABST-935
2016	12109	VAZQUEZ, HORACIO & JUANA	35	25.25B	HS	EVANTS BLOCK 14, LOT 12 (N40' S509.52')

Year	Property II	Name	Supp#	Type	Reason	legal desc
					Correct manually so the OA65 exemption Freeze	
2017	1666	AGUIRRE, ROBERT A	14	25.25B	Ceiling will calcuate correctly. mp	EVANTS BLOCK 23 PARKER LOT 32
2017	3996	ALEJANDRE, MARTIN	16	25.25B		WOMBLE CENTER SUB OF DEATLEY LOT 18
2017	2827	ARTHO, ARNOLD	16	25.25B		WELSH RUSSELL LOT 52 (N29') & S61' LOT 53
					2 of 4	

2017	4765	AYALA, LUIS D ET UX	16	25.25B	DP for 2017	WHITEHEAD BLK 6 LOT 10
2017	921375	BARTELS, BRYAN	16			BUSINESS PERSONAL PROPERTY (Including Commercial Vehicles 2018)
2017	9373	BENNETT, TATE L. & LAURA	16	25.25B	gave HS for 2017	TOWNSHIP 5 RANGE 3 SECTION 23,W/2 316.97 AC
					Car hauler trailer was sold before 1/1/17. Delete	
2017	921155	BRADY, DARRYL	15	25.25B	for 2017 mp.	BUSINESS PERSONAL PROPERTY - (Including Commercial Vehicle[s])
2017	1554	CAMPOS, JUAN & GUADALUPE	12	25.25B	gave HS for 2017	EVANTS BLOCK 22 BARBER LOT 3
2017	1058	CAUDILLO, VIRGINIA	13	25.25B	gave HS for 2017	EVANTS BLOCK 3, LOT 13 (S44' N89')
2017	2986	CLAUDIO, MARINA P.	16	25.25B	HS FOR 2017	WELSH WESTHAVEN BLK 3 LOT 42
						TOP OF TEXAS MILLWRIGHT, INC / TOT TRUCKING INC. / TOP OF TEXAS
2017	25530	COLLIER'S TOP OF TEXAS INC	12	25.25H	TAXED CRANE 2 TIMES ON WITH AG-CREDIT	LOGISTICS - BUSINESS PERSONAL PROPERTY
2017	6673	COTTEN, MARION G	15	25.25B	gave OA/65 for 2017	GREEN ACRES ESTATES UNIT IV BLK 2 LOT 6 (S50') & N20' LOT 7
2017	1616	DAVALOS, RAMIRO	15	25.25B	gave OA/65 for 2017	EVANTS BLOCK 23 FRANCE LOT 10 (S10') & LOT 11
2017	2831	DAVIS, DAVID LEE	16	25.25B	gave HS for 2017	WELSH RUSSELL LOT 56 (N72') & S10' OF CLOSED ALLEY
2017	2172	ELIZONDO, VICTOR	15	25.25B	gave OA/65 for 2017	EVANTS BLOCK 41 SOWELL LOT 16
						EVANTS BLOCK 40 E99' S75' & 20' CLOSED ALLEY ON E SIDE HUD#
2017	2122	EVERETT, JOEL ANGEL & ELIZABETH	16	25.25B	gave HS for 2017	HWC0408803;HUD#2 HWC0408804
2017	10869	FAITH MISSION CHURCH	16	25.25B	NOT BEING USED AS A CHURCH	MABRY BLOCK 15 HESTER & BASKIN BLK 1 LOT 1 & LOT 2
					The previous DP freeze ceiling was \$0.00. When	
					the OA was supplemented on a new freeze ceiling	
					was inccorectly calculated. The DP frz should have	
2017	3657	FIGUEROA, MARTHA	12	FZRFZ	been carried forward. mp	WOMBLE BLOCK 3, LOT 6 (E52' W104')
2017	5167	GARCIA, GLORIA J	15	25.25B	gave OA/65 for 2017	MABRY BLOCK 6 ENGLER BLK 1 LOT 8
2017	4454	GARCIA, MOSES	16	25.25B	gave HS for 2017	HEREFORD BLK 27 LOT 9 (N2' W89') W89' LOT 10 & N7' E51' LOT 10
					We took the exemptions off for 2017, however on	
2017	2428	GILLLILAND, NELLIE FAY (LIFE EST)	12	25.25B	1/4/2018 she came into the office. mp/je	WELSH ALLISON, LOT 34 & S1' LOT 35 (NELLIE GILLILAND HAS LIFE ESTATE)
						EVANTS BLOCK 37 GAMEZ LOT 21 - 22 (E75') (HILESTA GRAVES HAS A LIFE
2017	2015	HERNANDEZ, ERIKA	14	25.25B	will calcuate correctly. mp	ESTATE)
2017	1812	HERNANDEZ, LETICIA	12	25.25B	gave HS for 2017	EVANTS BLOCK 30 HARWELL BLK 1 LOT 1 & S25' LOT 2
2017	2994	HICKS, DENNIS ETAL	12	25.25B	TURNED 65 8-9-52 ADDDED OA	WELSH WESTHAVEN BLK 4 LOT 11 (S10') & LOT 12
					The 2003 Trin Trailer was rendered on property	
2017	921180	JAIME, HUMBERTO N	13	25.25C	919266 for 2017 so this is a double. mp	BUSINESS PERSONAL PROPERTY - (Including Commercial Vehicle[s])
2017	22845	JIM'S LOCK & KEY	16	25.25B	WAS NOT IN BUISNESS DJ	EQUIPMENT, INVENTORY & VEHICLE
2017	5450	LAYMAN, WESLEY L	16	25.25B	Late application for Disabled Veteran's Exemption	MABRY BLOCK 26 LOT A LOTS 6 - 7
2017	3262	MARTINEZ, BASILIO & MARIA	16	25.25B	gave HS exemption	WELSH WESTHAVEN BLK 8 LOT 2
2017	5188	MARTINEZ, LIRA (MA DELROSARIO)	13	25.25B	gave HS for 2017	MABRY BLOCK 6 ENGLER BLK 2 LOT 7
2017	1877	MATA, MARIA E.	15	25.25B	gave HS for 2017	EVANTS BLOCK 32 LOT 23 S85' OF N521.78' OF E/2 LOT 18
2017	921360	MIDWEST FINANCE & TAX SERVICE	16	25.25B	DID NOT PUT ON ROLL IN 2017-2015 DJ	EQUIP,INV,F&F
2017	6413	MUNOZ, LOURDES CAMACHO	15	25.25B	Grant late HS exemption mp	BLOCK K-3 SECTION 73, ABST-42, 3AC IN THE SE/PT

2017

2017

2017

7740

1801

7528

MURILLO, FRANCISCO JR. & DELORES

ORTIZ, JOSE & IDOLINA RAMIREZ

PADILLA, EVELYN V.

KNOB HILL, BLOCK 2, LOT 9 (E80.9') & W46.2' LOT 10

BLOCK M-7 SECTION 43 NW/4 N982' W2429' E252.8', 5.7 AC, A-186 (Tract 7)

EVANTS BLOCK 29, TR 17, N50' S621.77' OF E/2

25.25B

25.25B

16

16

15

gave HS for 2017

25.25B gave HS for 2017

gave HS exempton

2017 2017 2017	3422 920900 12109 2334	TIJERINA,DEBBIE LANDIN  URBANCZYK, BRIAN G.  VAZQUEZ, HORACIO & JUANA  WALKER, DAN L	13 16 16	25.25C 25.25B 25.25B	ac unit in the garage door window is for the pool table in the left side of garage. MP  gave HS for 2017  HS  ADD OA FOR 2017	WELSH CRESTLAWN BLK 3 LOT 26 (N21') & S54' LOT 27  BLOCK K-4,BLOCK 76, S125.17' OF N3223.62' OFE345.16', 1AC- ABST-935  EVANTS BLOCK 14, LOT 12 (N40' S509.52')
2017		URBANCZYK, BRIAN G.			ac unit in the garage door window is for the pool table in the left side of garage. MP	
1	3422	TIJERINA,DEBBIE LANDIN	13	25.25C	ac unit in the garage door window is for the pool	WELSH CRESTLAWN BLK 3 LOT 26 (N21') & S54' LOT 27
2017					ac unit in the garage door window is for the pool	
					Garage is not enclosed still is a garage, the window	
2017	2938	TAYLOR, JOE B JR	16	25.25B	gave OA/65 for 2017	WELSH WESTHAVEN BLK 2 LOT 28 (N30') & LOT 29
2017	921424	SIDES, HAROLD	16			BUSINESS PERSONAL PROPERTY (Including Commercial Vehicles 2018)
2017	5607	SCOTT, CARLA A.	12	25.25C	SHOWED GAR AS LIVING AREA DJ	BLOCK K-3 SECTION 73 S339.81' E1281.67', 10 AC, A-42
2017	26234	SAMARRIPA, RACHEL	16	25.25B	gave HS for 2017	HEREFORD BLK 19 LOT 24
2017	921199	SALINAS, JULIO & BLANCA	15	25.25B	PERSONAL SMALL TRA NOT TAXABLE DJ	BUSINESS PERSONAL PROPERTY - (Including Commercial Vehicle[s])
2017	1564	SALAZAR, JAIME	13	25.25B	gave HS for 2017	EVANTS BLOCK 22 BARBER LOT 13
2017	1726	SALAZAR, ARTURO	13	25.25B	gave HS 2017	EVANTS BLOCK 25 BK&K BLK 2 LOT 8 (S20'OF W100') & W100'OF LOTS 9&10
2017	2434	RODRIGUEZ, JAVIER	16	25.25B	gave HS 2017	WELSH ALLISON LOT 39 (S50')
2017	7527	RODRIGUEZ, BLAS & MARIA	14	25.25B	Correct manually so the Disabled Person exemption Freeze Ceiling will calcuate correctly. mp	BLOCK M-7 SECTION 43, E422.5' W1422.5' N982' OF NW/4, 9.52 AC, A-186 (Tracts 1-3)
2017	5741	ROCHA, JOSE & MARIA	16	25.25B	gave HS for 2017	BLOCK K-3 SECTION 44 , S490'OF N1814.88'OF E235'OF W263.09' OF NW/4, 2.65AC, A-1383
2017	26379	PLAINS NEW HOLLAND INC	13	25.25H	They made an error on their Declaration for 2017, They rendered \$3,916,426, but the correct figure was \$3,196,426. The 9 and 1 got transposed. This was made a substantial error, correct for 2017. mp	
2017	5391	PATEL, HARESH & PUNAMBEN	16	25.25D	1/3RD OVER DID A INCOMRE APPROACH	MABRY BLOCK 16 MEACHEM, BLOCK 4, LOT 1-5 (HEREFORD INN)

# Tell us about your ARB experience.

Take the Comptroller's Appraisal Review Board Survey (at your local appraisal district office)

98-1023 (01/17)

2017 Property Value Study Summary for Deaf Smith CAD

CAD Summary						
Category	Ratio	COD				
Е	0.98	12.31				

CAD Ag Value						
Type	CAD \$/acre	PTAD \$/acre				
Irrigated	168.33	142.8				
Dry	139.94	121.1				
Improved Pasture	78.17	71.7				
Native Pasture	64.89	59.4				

## **Hereford ISD (Deaf Smith County portion)**

Assigned Local Value Within 5% Confidence Interval

Category	Ratio
A	0.9677
D1	1.1532
Е	1.0514
F1	0.9721
J	0.8263
L1	0.9898

Strata					
Category	Ratio	Category	Ratio	Category	Ratio
A	0.9489	F1	1.0007	L1	0.9823
A	0.9400	F2	0.9509	L2	1.0000
A	0.9628	F3	0.9424	L3	1.0177
A	1.0075	F4	0.9938	L4	0.9627

#### **Walcott ISD**

Assigned Local Value

Within 5% Confidence Interval

Category	Ratio
D1	1.1386
D2	0.9821
Е	0.9835

## Idrian ISD (Deaf Smith County portion)

Assigned Local Value

Outside 5% Confidence Interval - high

Catego	ry Ratio
D1	1.1360
Е	0.9843

## Wildorado ISD (Deaf Smith County portion)

Assigned Local Value

Outside 5% Confidence Interval - high

Category	Ratio
A	0.9672
D1	1.1475
Е	1.0439
J	0.8007

## Friona ISD (Deaf Smith County portion)

Assigned Local Value

Nothing was tested

## Vega ISD (Deaf Smith County portion)

Assigned Local Value

Within 5% Confidence Interval

Category	Ratio
D1	1.1510
D2	1.0272
Е	0.9463
J	0.8006

# **Comptroller's Property Value Study Report**

The Comptroller's Property Value Study will be done sometime during October through December 2017. The corresponding report for this study will be released in September 2018.

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# We certify that, to the best of our 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.
- no (or the specified) present or prospective interest in the property that is the subject of this
  report, and I have no (or the specified) personal interest with respect to the parties involved.
- we have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- we have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- our engagement in this assignment was not contingent upon developing or reporting predetermined results.
- our 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 client, 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.
- our analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standard of Professional Appraisal Practice*.

 Morgan Ad Valorem did certain industrial properties which were approved by the chief appraiser.

Danny Jones C/A

Mark Powers

8-20-2018 Date