

DEAF SMITH COUNTY  
APPRAISAL DISTRICT

ANNUAL REPORT

TAX YEAR 2016

I.A.A.O. Standard of Public Relations

6.5.1

Deaf Smith County Appraisal District  
2016 Annual Report  
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## TIME LINE /WORK PLAN FOR 2016

### October 2015

- 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.)

### November 2015

- Depreciation schedule for personal property. Review other schedules.
- Start reappraisal work.

### December 2015

- Send Business Personal Property Renditions.
- Get building permits from City Building & Zoning.
- New Commercial land Schedule.
- Annual Report to the Public.

### January 2016

- 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 2016 capitalization rate used to appraise property with low and moderate income housing exemption (Sec. 22.1825).

### February 2016

- Disburse special inventory taxes from escrow accounts to taxing units.
- Chg16/upkeep work. (Inspection and appraisal of building permits and all upkeep work.
- Physical inspection of Mobile Homes.
- Physical inspection of Business Personal Property.

### March 2016

- Vehicle schedule.
- Finish 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 2016

- Finish Business Personal Property.
- Market value land schedule and Ag value schedules on agricultural land.

## TIME LINE /WORK PLAN FOR 2016 – Continued

### May 2016

- Send Oldham CAD values current year appraisal cards.
- Send out 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, 25.22).

### June 2016

- Hold Informal hearings.
- ARB Hearings.
- Chief appraiser submits preliminary 2017 budget to CAD board and taxing units.

### July 2016

- Chief Appraiser to certify appraisal roll to each taxing unit.
- Effective Tax Rates.
- CAD reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005)

### August 2016

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

### September 2016

- CAD board to adopt 2017 CAD budget.
- CAD board to approve 2017-2018 Reappraisal Plan, public meeting.

**2016 CERTIFIED TOTALS**

Property Count: 11,975

CAD - DEAF SMITH CAD  
Grand Totals

8/8/2016

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Land			Value		
Homesite:		27,900,802			
Non Homesite:		91,087,617			
Ag Market:		722,907,547			
Timber Market:		0	<b>Total Land</b>	(+)	841,895,966
Improvement			Value		
Homesite:		284,084,100			
Non Homesite:		825,689,712	<b>Total Improvements</b>	(+)	1,109,773,812
Non Real		Count	Value		
Personal Property:	1,212	409,004,600			
Mineral Property:	1	500			
Autos:	0	0	<b>Total Non Real</b>	(+)	409,005,100
			<b>Market Value</b>	=	2,360,674,878
Ag	Non Exempt	Exempt			
Total Productivity Market:	722,737,447	170,100			
Ag Use:	111,700,759	27,500	<b>Productivity Loss</b>	(-)	611,036,688
Timber Use:	0	0	<b>Appraised Value</b>	=	1,749,638,190
Productivity Loss:	611,036,688	142,600	<b>Homestead Cap</b>	(-)	2,169,362
			<b>Assessed Value</b>	=	1,747,468,828
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-)	130,305,245
			<b>Net Taxable</b>	=	1,617,163,583

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
0.00 = 1,617,163,583 \* (0.000000 / 100)

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

**2016 CERTIFIED TOTALS**

Property Count: 11,975

CAD - DEAF SMITH CAD  
Grand Totals

8/8/2016

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**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	4	0	0	0
DV1	24	0	217,100	217,100
DV1S	1	0	5,000	5,000
DV2	9	0	85,500	85,500
DV3	12	0	106,000	106,000
DV3S	1	0	10,000	10,000
DV4	18	0	168,000	168,000
DV4S	2	0	12,000	12,000
DVHS	15	0	1,332,945	1,332,945
EX	2	0	126,200	126,200
EX-XG	10	0	1,443,000	1,443,000
EX-XI	6	0	2,487,200	2,487,200
EX-XL	1	0	1,100	1,100
EX-XV	206	0	123,010,600	123,010,600
EX366	13	0	2,300	2,300
FR	5	0	0	0
HS	3,221	0	0	0
LIH	2	0	1,298,300	1,298,300
LVE	11	0	0	0
PC	1	0	0	0
<b>Totals</b>		<b>0</b>	<b>130,305,245</b>	<b>130,305,245</b>

**2016 CERTIFIED TOTALS**

Property Count: 11,970

CAD - DEAF SMITH CAD  
ARB Approved Totals

8/8/2016

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	4,965		\$996,100	\$327,278,701
B	MULTIFAMILY RESIDENCE	165		\$15,200	\$17,237,510
C1	VACANT LOTS AND LAND TRACTS	642		\$0	\$6,713,000
D1	QUALIFIED OPEN-SPACE LAND	3,498	932,077.9552	\$0	\$722,595,447
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	838		\$688,900	\$16,912,303
E	RURAL LAND, NON QUALIFIED OPEN SPA	1,179	6,449.8394	\$1,345,000	\$99,181,018
F1	COMMERCIAL REAL PROPERTY	709		\$639,500	\$120,736,099
F2	INDUSTRIAL AND MANUFACTURING REAL	193		\$15,291,800	\$505,627,900
G3	OTHER SUB-SURFACE INTERESTS IN LAN	1		\$0	\$500
J2	GAS DISTRIBUTION SYSTEM	14		\$0	\$3,712,900
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	39		\$0	\$85,090,700
J4	TELEPHONE COMPANY (INCLUDING CO-C	34		\$0	\$4,436,500
J5	RAILROAD	9		\$0	\$40,298,800
J6	PIPELAND COMPANY	15		\$0	\$5,224,100
J7	CABLE TELEVISION COMPANY	3		\$0	\$452,300
J8	OTHER TYPE OF UTILITY	6		\$0	\$745,600
L1	COMMERCIAL PERSONAL PROPERTY	1,051		\$0	\$128,636,200
L2	INDUSTRIAL AND MANUFACTURING PERS	59		\$0	\$135,894,100
M1	TANGIBLE OTHER PERSONAL, MOBILE HC	170		\$3,700	\$1,474,400
S	SPECIAL INVENTORY TAX	19		\$0	\$6,781,900
X	TOTALLY EXEMPT PROPERTY	251		\$524,300	\$128,368,700
	<b>Totals</b>		<b>938,527.7946</b>	<b>\$19,504,500</b>	<b>\$2,357,398,678</b>

**2016 CERTIFIED TOTALS**

Property Count: 11,975

CAD - DEAF SMITH CAD

Grand Totals

8/8/2016

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	4,965		\$996,100	\$327,278,701
B	MULTIFAMILY RESIDENCE	165		\$15,200	\$17,237,510
C1	VACANT LOTS AND LAND TRACTS	642		\$0	\$6,713,000
D1	QUALIFIED OPEN-SPACE LAND	3,499	932,244.4452	\$0	\$722,711,947
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	838		\$688,900	\$16,912,303
E	RURAL LAND, NON QUALIFIED OPEN SPA	1,180	6,781.9894	\$1,345,000	\$99,413,518
F1	COMMERCIAL REAL PROPERTY	709		\$639,500	\$120,736,099
F2	INDUSTRIAL AND MANUFACTURING REAL	194		\$15,291,800	\$505,934,900
G3	OTHER SUB-SURFACE INTERESTS IN LAN	1		\$0	\$500
J2	GAS DISTRIBUTION SYSTEM	14		\$0	\$3,712,900
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	39		\$0	\$85,090,700
J4	TELEPHONE COMPANY (INCLUDING CO-C	34		\$0	\$4,436,500
J5	RAILROAD	9		\$0	\$40,298,800
J6	PIPELAND COMPANY	15		\$0	\$5,224,100
J7	CABLE TELEVISION COMPANY	3		\$0	\$452,300
J8	OTHER TYPE OF UTILITY	6		\$0	\$745,600
L1	COMMERCIAL PERSONAL PROPERTY	1,053		\$0	\$131,256,400
L2	INDUSTRIAL AND MANUFACTURING PERS	59		\$0	\$135,894,100
M1	TANGIBLE OTHER PERSONAL, MOBILE HC	170		\$3,700	\$1,474,400
S	SPECIAL INVENTORY TAX	19		\$0	\$6,781,900
X	TOTALLY EXEMPT PROPERTY	251		\$524,300	\$128,368,700
	<b>Totals</b>		<b>939,026.4346</b>	<b>\$19,504,500</b>	<b>\$2,360,674,878</b>

b



**2016 CERTIFIED TOTALS**

Property Count: 11,975

CAD - DEAF SMITH CAD

Grand Totals

8/8/2016

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**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	9		\$900	\$254,500
A1	SINGLE FAMILY RESIDENCE	4,660		\$762,700	\$320,913,101
A2	SINGLE FAMILY MOBILE ATTACHED TO RI	369		\$232,500	\$6,111,100
B1	APARTMENTS / MULTIFAMILY	165		\$15,200	\$17,237,510
C1	VACANT LOT	642		\$0	\$6,713,000
D1	AG LAND PASTURE	3,500	932,246.3130	\$0	\$722,712,739
D2	IMPROVEMENTS ON QUALIFIED LAND	838	1.0000	\$688,900	\$16,912,303
D3	AG LAND FARM	30		\$0	\$3,329,275
E	E	1		\$0	\$16,200
E1	FARM OR RANCH IMPROVEMENT	1,144		\$1,345,000	\$95,252,651
E2	E2	1		\$0	\$9,000
E3	E3	1		\$0	\$1,100
E4	Rural Land - Non Qualified Land	34		\$0	\$804,500
F1	COMMERCIAL REAL PROPERTY	709		\$639,500	\$120,736,099
F2	INDUSTRIAL REAL PROPERTY	194		\$15,291,800	\$505,934,900
G1	MINERALS	1		\$0	\$500
J2	GAS COMPANY	14		\$0	\$3,712,900
J3	ELECTRIC COMPANY	39		\$0	\$85,090,700
J4	TELEPHONE COMPANY	34		\$0	\$4,436,500
J5	RAILROAD	9		\$0	\$40,298,800
J6	PIPELINE COMPANY	15		\$0	\$5,224,100
J7	CABLE TELEVISION COMPANY	3		\$0	\$452,300
J8	OTHER UTILITY	6		\$0	\$745,600
L1	PERSONAL PROPERTY COMMERCIAL	1,053		\$0	\$131,256,400
L2	INDUSTRIAL PERSONAL PROPERTY	59		\$0	\$135,894,100
M3	MOBILE HOMES PERSONAL	170		\$3,700	\$1,474,400
S	SPECIAL INVENTORY TAX	19		\$0	\$6,781,900
X	EXEMPT PROPERTY	251		\$524,300	\$128,368,700
	<b>Totals</b>		<b>932,247.3130</b>	<b>\$19,504,500</b>	<b>\$2,360,674,878</b>

**2016 CERTIFIED TOTALS**

Property Count: 11,975

CAD - DEAF SMITH CAD  
Effective Rate Assumption

8/8/2016

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**New Value**

TOTAL NEW VALUE MARKET:	\$19,504,500
TOTAL NEW VALUE TAXABLE:	\$18,978,800

**New Exemptions**

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functions	1	2015 Market Value	\$71,800
EX-XV	Other Exemptions (including public property, re	3	2015 Market Value	\$94,600
EX366	HB366 Exempt	4	2015 Market Value	\$2,400
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$168,800</b>

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV2	Disabled Veterans 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	2	\$24,000
DVHS	Disabled Veteran Homestead	3	\$348,745
HS	Homestead	43	\$0
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$412,745</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$581,545</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$581,545</b>

**New Ag / Timber Exemptions**

2015 Market Value	\$20,003	Count: 2
2016 Ag/Timber Use	\$1,200	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$18,803</b>	

**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,177	\$86,353	\$670	\$85,683
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,759	\$79,614	\$539	\$79,075

**2016 CERTIFIED TOTALS**

CAD - DEAF SMITH CAD  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
5	\$3,276,200.00	\$2,406,200

**2016 CERTIFIED TOTALS**

Property Count: 5

CAD - DEAF SMITH CAD  
Under ARB Review Totals

8/8/2016

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**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
D1	AG LAND PASTURE	1	166.4900	\$0	\$116,500
D3	AG LAND FARM	1		\$0	\$232,500
F2	INDUSTRIAL REAL PROPERTY	1		\$0	\$307,000
L1	PERSONAL PROPERTY COMMERCIAL	2		\$0	\$2,620,200
	<b>Totals</b>		166.4900	\$0	\$3,276,200

# DEAF SMITH COUNTY APPRAISAL DISTRICT

## 2016 Annual Report

### General Notes

2016 was a MAPS year so we concentrated on MAPS mostly and plan to catch up on appraising in 2017. Attached are ratio studies in Neighborhood 1, Commercial Property and Neighborhood 2.

### Residential Properties (Neighborhood 1-3)

**In 2015 we reappraised all residential properties in Neighborhood 1, 2, and 3.**

Description of Neighborhood 1 (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.

Description of Neighborhood 2: 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 FHAVA houses that were built in the 1970's
- large brick homes with multiple bathrooms and 2 car garages

Description of Neighborhood 3: 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.

Residential Properties (Neighborhood 4)
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**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 (most are caliche covered and have bar-ditches) combined with the very poor quality residences has prevented the market in this area from increasing to the same degree as other neighborhoods.

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

Dawn, Texas (Neighborhood 5)

**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. Hopefully we will get to Dawn in 2017.**

Description of Neighborhood 5: 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.

## Residential Properties (Neighborhood 6)

In neighborhood 6 (Finlan/Hereford Housing) the last appraisal was in 2013. We will run ratios in late 2016 or early 2017 to determine what we will do in 2017.

Description of Neighborhood 6: 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.



### 2016 Real Commercial Property

In 2016 we adjusted land values on Highway 60 and Mark Powers reappraised properties east of Progressive Road outside of city limits. We physically inspected all commercial property when we worked our Business Personal Property and if there are new addition, property removal, or depreciations we will flag accounts to rework when we do our maintenance and building permits. Our ratios came in at 95% with a COD of 9.48 which we feel good about.

### Rural Area

We worked four maps in our rural reappraisal (F5, F6, G5, G6). We plan to get a lot done in 2017.

## PERSONAL PROPERTY APPRAISAL

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A large part of the value on the appraisal rolls 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 in early January 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 here 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 had been noted during the deed processing during 2015 for any possible BPP.
  - Building-permit information was analyzed for any possible BPP.
  - Driving-out the district.
  - Input from the community (word of mouth).
  - 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 personal for recording manually in a BPP workbook and in the computer system and the form was then imaged.

**Unrendered personal property:** Approximately 40% of the property owners do not provide a rendition to the appraisal district for 2016. The appraiser valued each of these unrendered properties these 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 31<sup>st</sup>, notifying that a rendition penalty would be assessed for failure to render. However the appraisers held off of assessing the penalty until July 19, 2016, in other words all who would render up to that date would not be charged a 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.

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**Results:** 1,212 BPP properties were appraised for 2016 for a total of \$409,004,600. This is down about 2 million from 2015. For 2015 we had 1,243 properties that were appraised for a total of \$411,065,500.

**Contracted Appraisals:** Morgan Ad Volrem continues to appraise large and complicated accounts for the District. For 2016, 100 properties were appraised for a total of \$237,638,900 or 58% of BPP. For 2016, 99 properties were appraised for a total of \$237,445,100 or 58% of BPP.

Deaf Smith County Appraisal District  
 2016 Sales Ratio and Adjusted Sales Ratio Comparison  
 Sorted by Neighborhood Code, then by Sales Ratio within neighborhood (45 Samples)

Property ID	Address	Neighborhood Code	2016 Appraised Market Value	Actual Sales Price	Sale Date	Sales Ratio	Deviation	Square Footage	Sales Price per Sq. Foot
25231	1212 KINGWOOD	1	149,600	150,000	03/29/16	1.00	0.05	1844	81.34
918747	425 HICKORY	1	138,400	131,000	04/04/16	1.06	0.11	1603	81.72
7770	725 BALTIMORE	1A	101,100	125,000	11/05/15	0.81	0.13	2156	57.97
2617	215 N TEXAS	1A	187,400	145,000	11/06/15	1.29	0.35	2837	51.11
6844	117 LIVEOAK	1A	230,000	269,000	03/24/16	0.86	0.09	3534	76.11
6647	133 LIVEOAK	1A	135,700	150,000	05/09/16	0.90	0.05	4197	35.74
20067	326 FIR	1B	120,800	126,000	10/27/15	0.96	0.02	1728	72.91
20060	118 REDWOOD	1B	157,200	167,500	12/14/15	0.94	0.00	2298	72.88
6658	126 QUINCE	1B	124,000	162,500	01/29/16	0.76	0.19	2024	80.28
6823	134 QUINCE	1B	120,500	139,900	04/29/16	0.86	0.09	2066	67.72
6670	114 OAK	1C	122,900	130,000	10/07/15	0.95	0.01	2185	59.49
6676	124 OAK	1C	145,800	167,000	04/11/16	0.87	0.07	2232	74.82
6832	145 PECAN	1C	144,300	172,500	05/06/16	0.84	0.11	2271	75.95
2607	207 SUNSET	1D	169,300	182,000	03/16/16	0.93	0.02	3105	58.61
3025	302 WESTHAVEN	1D	120,100	100,000	03/30/16	1.20	0.25	2464	40.58
2794	239 NORTHWEST	1D	110,800	102,000	04/05/16	1.09	0.14	1659	61.48
3024	403 WESTHAVEN	1D	129,300	142,000	05/12/16	0.91	0.04	2483	57.19
3511	323 HICKORY	1E	101,900	106,500	11/05/15	0.96	0.02	1584	67.23
3218	204 IRONWOOD	1E	94,200	108,000	05/18/16	0.87	0.08	1626	66.42
3442	213 FIR	1E	86,700	85,000	02/18/16	1.02	0.07	1327	64.05
28116	337 HICKORY	1E	140,000	155,000	03/14/16	0.90	0.05	1904	81.40
6265	215 CHEROKEE	1E	104,100	95,000	05/16/16	1.10	0.15	2513	37.80
3048	122 GREENWOOD	1F	80,900	85,000	10/15/15	0.95	0.01	1621	52.43
3389	245 ELM	1F	97,100	110,000	01/22/16	0.88	0.07	1653	66.54
3299	227 CENTRE	1F	134,100	130,000	04/08/16	1.03	0.08	2486	52.29
3059	141 GREENWOOD	1F	112,200	127,500	01/01/16	0.88	0.07	1896	67.24
2915	110 DOUGLAS	1G	104,700	95,000	10/28/15	1.10	0.16	2256	42.10
3496	322 CENTRE	1G	93,500	107,000	10/06/15	0.87	0.07	1512	70.76
3005	112 ELM	1G	110,900	126,000	12/17/15	0.88	0.06	2431	51.83
3006	114 ELM	1G	81,000	91,500	03/24/16	0.89	0.06	1666	54.92
3491	326 CENTRE	1G	117,700	120,000	04/14/16	0.98	0.03	2508	47.84
3057	126 HICKORY	1H	89,700	92,000	11/04/15	0.98	0.04	1551	59.31
3092	120 IRONWOOD	1H	111,400	127,645	01/28/16	0.87	0.08	2052	62.20
2553	510 SYCAMORE	1J	77,200	70,000	12/02/15	1.10	0.16	1277	54.81
6303	327 16TH	1J	75,700	82,900	11/30/15	0.91	0.03	1581	52.43
6319	324 16TH	1J	58,700	62,700	02/25/16	0.94	0.01	1083	57.89
2532	542 SYCAMORE	1J	78,800	76,000	03/04/16	1.04	0.09	1274	59.65

Deaf Smith County Appraisal District  
 2016 Sales Ratio and Adjusted Sales Ratio Comparison  
 Sorted by Neighborhood Code, then by Sales Ratio within neighborhood (45 Samples)

Property ID	Address	Neighborhood Code	2016 Appraised Market Value	Actual Sales Price	Sale Date	Sales Ratio	Deviation	Square Footage	Sales Price per Sq. Foot
6330	711 SEMINOLE	1J	74,200	80,000	04/07/16	0.93	0.02	1416	56.49
2710	237 ASPEN	1J	80,600	83,000	05/09/16	0.97	0.02	1271	65.30
2491	442 RANGER	1K	56,200	54,800	10/22/15	1.03	0.09	1018	53.83
2976	117 ASPEN	1L	71,922	73,000	01/22/16	0.99	0.06	1551	47.06
2967	100 BEACH	1L	81,500	76,000	04/21/16	1.07	0.12	1715	44.31
5857	614 S AVE K	AK03	229,600	250,500	03/28/16	0.92	0.03	2043	105.19
12399	1302 S MAIN	AM7	52,600	70,000	12/09/15	0.75	0.19	1320	53.03
7934	1320 S MAIN	AM7	198,000	231,000	02/18/16	0.86	0.09	2354	82.32
<b>TOTALS OR AVG</b>			<b>5,202,522</b>	<b>5,532,445</b>		<b>0.94</b>	<b>3.73</b>		

COD = 8.81  
 COD (Coefficient of Dispersion) = Divide Average Absolute Deviation by Average Mean.

Absolute Dev Avg = 0.083  
 Avg Absolute Dev = Total on Absolute Dev. Divided by the # of examples. Based on Adjusted Sales Ratio

# DEAF SMITH COUNTY APPRAISAL DISTRICT

## 2016 EVANTS (Nbhd 2) Ratio Study

Description of Neighborhood - 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** – Land schedules did not change. The previous year's adjustment codes were taken off. All property was reappraised and visually inspected for 2015

## 2016

Land schedules remained as is, due to the fact that land sales are so few, and residential vacant lots have not *increased in value in other nbhds*. Thus the land schedule remains as follows:

### Residential NBHD 2 (Evants)

Code	\$price	Method	Description / criteria
E	0.35	sqft	General areas in the nbhd
E1	0.50	sqft	FHA / VA areas
E2	0.75	sqft	Nicer more affluent
E3	1.00	sqft	Manufactured Housing Lots
EV	0.20	sqft	Vacant Lots in this nbhd

### Appraisal of Residences.

**Analysis:** A ratio study for single family residences (category A1) was done for this nbhd using sales from 12/7/2014 to 11/1/201. Using a computer generated list, only 26 sales were found. The list was analyzed and a 4 sales were excluded as the residences were in bad condition, even not liveable, there was also an estate sale; a couple of these sales were cash sales as well. One was opportunistic find, that is the purchases was able to buy the property at below market value, in fact he said he "ran to the bank to get the money, I didn't walk, I ran". This process of elimination weeded the list down to 22 viable sales.

The ratio study showed **a weighted mean of .95, a mean of .95, a COD of 9.05.**

- The above measures of appraisal accuracy, the weighted mean and mean, tell us that the values are 5% low, on average. It appears that the market is healthy in this nbhd. A reappraisal was done in 2015 and values were increased on the average of 5%, this may indicate the market has appreciated about 5%, in fact a number of these sales were on the market for very short periods of time (days or weeks).
  - To test appreciation the ratios were sorted according to date of sale and separated into 2 groups.
  - 12/7/2014 to 4/2/2015 and from 6/1/2015 to 11/1/2015, the results were inconclusive. Therefore no time adjustments were made for 2016.
- The uniformity (COD) looked good as the COD is less than 10.
  - 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.

The appraiser examined the sales ratio study for areas of bias in his appraisals and did not find any significant bias.

**Action / Plan Procedure:**

- 1) Since 2016 was a Comptroller's M. A. P. S. year and the Comptroller also did the 2015 Property Value Study in 2016 the appraisers had a reduced time frame to conduct appraisals. Therefore, this nbhd was deemed a high priority to conduct extensive ratio studies and to try to reappraise.
  - 2) In addition the ratio studies did not indicate action was needed. It was deemed appropriate to just carry the 2015 values forward.
  - 3) The regular upkeep of building permits and "flagged property" was preformed.
- **Follow up Ratio Study:** - since no significant appraisal work was preformed, a follow up ratio study was not preformed.
  - **Multi-Family – Duplexes and Apartments.** No appraisal work was preformed.

Sales from 12/7/2014 to 11/1/2015

Prop ID	Address	sqft	Sale Price	Sale Date	Market	Ratio	Dev	Class	Heat AC	Land sft
1957	435 AVE.C TX	1,621	\$85,000	12/8/2014	\$74,500	0.88	0.88	0.18 5M+	RA	6,600 J.G. sale
6353	707 STANTON TX	1,340	\$53,000	12/16/2014	\$51,900	0.98	0.98	0.08 5M	G4,CH	7,440
1564	210 AVE.J TX	1,735	\$30,000	12/19/2014	\$28,700	0.96	0.96	0.10 4M	RA	8,235
1317	213 AVE.A TX	552	\$15,000	12/31/2014	\$8,200	0.55	0.55	0.51 3F	G3,ST	10,000
1877	321 AVE.B TX	1,840	\$57,000	2/11/2015	\$66,700	1.17	1.17	0.11 5F	G3,ST	17,067
6107	2010 AVE.H TX	3,431	\$190,000	2/27/2015	\$182,300	0.96	0.96	0.10 6M	RA	75,524
1578	233 STAR TX	1,682	\$92,000	3/18/2015	\$89,900	0.98	0.98	0.08 6M-	CA	8,235
5273	908 BREVARD TX	1,129	\$57,000	3/30/2015	\$58,400	1.02	1.02	0.03 5M+	RA	10,000
6108	910 AVE.H	2,008	\$94,000	3/30/2015	\$86,900	0.92	0.92	0.13 5M+		274,210
1617	314 STAR TX	1,511	\$57,000	4/2/2015	\$58,100	1.02	1.02	0.04 5M+	G4,WAL	7,830
1091, 10889	900 & 908 LAFAYETTE TX	1,395	\$15,000	6/1/2015	\$16,300	1.09	1.09	0.03 3F	CH	7,450
1082	111 AVE.I TX	1,810	\$85,000	6/29/2015	\$82,100	0.97	0.97	0.09 5F+	CA	13,000
1455	231 AVE.F TX	1,149	\$50,000	8/4/2015	\$43,600	0.87	0.87	0.18 5F	RA	5,586
5302	835 BLEVINS TX	866	\$50,000	8/4/2015	\$38,200	0.76	0.76	0.29 4M+	G4,CH	6,413
6024	617 AVE.G TX	1,174	\$50,000	8/10/2015	\$51,400	1.03	1.03	0.03 5M	RA	7,440
1914	339 -341 AVE.A TX	2,240	\$65,000	8/18/2015	\$55,400	0.85	0.85	0.20 4F+	G3,WAL,	14,000
5202	801 BREVARD TX	1,060	\$45,000	8/19/2015	\$44,600	0.99	0.99	0.07 5M	RA	7,500
2125	440 PALOMA LANE TX	1,404	\$77,000	8/21/2015	\$76,300	0.99	0.99	0.07 6F-	G4,CH	8,752
5264	909 BREVARD	1,091	\$58,500	8/21/2015	\$57,800	0.99	0.99	0.07 6M-	G4,CH	7,500
6142	620 STAR TX	1,140	\$70,695	9/16/2015	\$60,000	0.85	0.85	0.21 5M	RA	8,060
1621	304 STAR TX	1,308	\$75,000	9/25/2015	\$71,600	0.95	0.95	0.10 6M-	RA	8,370
2254	426 STAR TX	2,371	\$95,000	10/8/2015	\$99,900	1.05	1.05	0.00 6M-	G5,CH	11,340
1959	437 LONG TX	1,225	\$20,000	9/24/2015	\$44,300	2.22	2.22	1.16 5M-	G4,CH	6,840 confirm with mike Ng
1844	315 AVE.C TX	1,408	\$22,000	4/14/2015	\$32,800	1.49	1.49	0.43 5F	RA	12,000 Hse tore up not liveable
1588	216 STAR TX	2,070	\$67,900	5/29/2015	\$74,200	1.09	1.09	0.04 5M+	RA	12,353 Estate/cash sale
1373, 1374	236 & 238 AVE.B TX	1,078	\$24,000	1/5/2015	\$44,200	1.84	1.84	0.79 5F	FF	14,400 Bad condition cash sale
					\$1,600,095		27.47	5.12		
					\$1,598,300		27.47	5.12		

Wt mean	1.00
Mean	1.06
COD	18.63

Sales without outliers

### Late 2015 Sales Ratio Report

Evants nbhd Category A1

Year - 2015

Sales from 12/7/2014 to 11/1/2015

Prop ID	Address	sqft	Sale Price	Sale Date	Market	Ratio	Dev	Class	Heat AC	Land sft
1957	435 AVE.C TX	1,621	\$85,000	12/8/2014	\$74,500	0.88	0.07	5M+	RA	6,600 J.G. sale
6353	707 STANTON TX	1,340	\$53,000	12/16/2014	\$51,900	0.98	0.03	5M	G4,CH	7,440
1564	210 AVE.J TX	1,735	\$30,000	12/19/2014	\$28,700	0.96	0.01	4M	RA	8,235
1317	213 AVE.A TX	552	\$15,000	12/31/2014	\$8,200	0.55	0.40	3F	G3,ST	10,000
1877	321 AVE.B TX	1,840	\$57,000	2/11/2015	\$66,700	1.17	0.22	5F	G3,ST	17,067
6107	2010 AVE.H TX	3,431	\$190,000	2/27/2015	\$182,300	0.96	0.01	6M	RA	75,524
1578	233 STAR TX	1,682	\$92,000	3/18/2015	\$89,900	0.98	0.03	6M-	CA	8,235
5273	908 BREVARD TX	1,129	\$57,000	3/30/2015	\$58,400	1.02	0.08	5M+	RA	10,000
6108	910 AVE.H	2,008	\$94,000	3/30/2015	\$86,900	0.92	0.02	5M+		274,210
1617	314 STAR TX	1,511	\$57,000	4/2/2015	\$58,100	1.02	0.07	5M+	G4,WAL	7,830
1091, 10889	900 & 908LAFAYETTE TX	1,395	\$15,000	6/1/2015	\$16,300	1.09	0.14	3F	CH	7,450
1082	111 AVE.I TX	1,810	\$85,000	6/29/2015	\$82,100	0.97	0.02	5F+	CA	13,000
1455	231 AVE.F TX	1,149	\$50,000	8/4/2015	\$43,600	0.87	0.07	5F	RA	5,586
5302	835 BLEVINS TX	866	\$50,000	8/4/2015	\$38,200	0.76	0.18	4M+	G4,CH	6,413
6024	617 AVE.G TX	1,174	\$50,000	8/10/2015	\$51,400	1.03	0.08	5M	RA	7,440
1914	339 -341 AVE.A TX	2,240	\$65,000	8/18/2015	\$55,400	0.85	0.09	4F+	G3,WAL,	14,000
5202	801 BREVARD TX	1,060	\$45,000	8/19/2015	\$44,600	0.99	0.04	5M	RA	7,500
2125	440 PALOMA LANE TX	1,404	\$77,000	8/21/2015	\$76,300	0.99	0.04	6F-	G4,CH	8,752
5264	909 BREVARD	1,091	\$58,500	8/21/2015	\$57,800	0.99	0.04	6M-	G4,CH	7,500
6142	620 STAR TX	1,140	\$70,695	9/16/2015	\$60,000	0.85	0.10	5M	RA	8,060
1621	304 STAR TX	1,308	\$75,000	9/25/2015	\$71,600	0.95	0.01	6M-	RA	8,370
2254	426 STAR TX	2,371	\$95,000	10/8/2015	\$99,900	1.05	0.10	6M-	G5,CH	11,340

22

\$1,466,195

\$1,402,800

20.83

1.88

Wt mean	0.96
Mean	0.95
COD	9.05



sorting sales by date to see appreciation in the market

### Sales Ratio Report

Sales from		12/7/2014	to	4/2/2015							
Prop ID	Address	sqft	Sale Price	Sale Date	Market	Ratio	Dev	Class	Heat AC	Land sft	
1957	435 AVE.C TX	1,621	\$85,000	12/8/2014	\$74,500	0.88	0.88	0.07 5M+	RA	6,600 J.G. sale	
6353	707 STANTON TX	1,340	\$53,000	12/16/2014	\$51,900	0.98	0.98	0.04 5M	G4,CH	7,440	
1564	210 AVE.J TX	1,735	\$30,000	12/19/2014	\$28,700	0.96	0.96	0.01 4M	RA	8,235	
1317	213 AVE.A TX	552	\$15,000	12/31/2014	\$8,200	0.55	0.55	0.40 3F	G3,ST	10,000	
1877	321 AVE.B TX	1,840	\$57,000	2/11/2015	\$66,700	1.17	1.17	0.23 5F	G3,ST	17,067	
6107	2010 AVE.H TX	3,431	\$190,000	2/27/2015	\$182,300	0.96	0.96	0.02 6M	RA	75,524	
1578	233 STAR TX	1,682	\$92,000	3/18/2015	\$89,900	0.98	0.98	0.03 6M-	CA	8,235	
5273	908 BREVARD TX	1,129	\$57,000	3/30/2015	\$58,400	1.02	1.02	0.08 5M+	RA	10,000	
6108	910 AVE.H	2,008	\$94,000	3/30/2015	\$86,900	0.92	0.92	0.02 5M+		274,210	
1617	314 STAR TX	1,511	\$57,000	4/2/2015	\$58,100	1.02	1.02	0.08 5M+	G4,WAL	7,830	
					<b>\$730,000</b>	<b>9.43</b>	<b>9.43</b>				
					<b>\$705,600</b>	<b>0.97</b>	<b>0.97</b>				

Wt mean	0.97
Mean	0.94
COD	10.23

### Sales Ratio Report

Sales from		6/1/2015	to	11/1/2015							
Prop ID	Address	sqft	Sale Price	Sale Date	Market	Ratio	Dev	Class	Heat AC	Land sft	
1091	108 900 & 908 LAFAYETTE TX	1,395	\$15,000	6/1/2015	\$16,300	1.09	1.09	0.14 3F	CH	7,450	
1082	111 AVE.I TX	1,810	\$85,000	6/29/2015	\$82,100	0.97	0.97	0.02 5F+	CA	13,000	
1455	231 AVE.F TX	1,149	\$50,000	8/4/2015	\$43,600	0.87	0.87	0.07 5F	RA	5,586	
5302	835 BLEVINS TX	866	\$50,000	8/4/2015	\$38,200	0.76	0.76	0.18 4M+	G4,CH	6,413	
6024	617 AVE.G TX	1,174	\$50,000	8/10/2015	\$51,400	1.03	1.03	0.08 5M	RA	7,440	
1914	339 -341 AVE.A TX	2,240	\$65,000	8/18/2015	\$55,400	0.85	0.85	0.09 4F+	G3,WAL,	14,000	
5202	801 BREVARD TX	1,060	\$45,000	8/19/2015	\$44,600	0.99	0.99	0.05 5M	RA	7,500	
2125	440 PALOMA LANE TX	1,404	\$77,000	8/21/2015	\$76,300	0.99	0.99	0.05 6F-	G4,CH	8,752	
5264	909 BREVARD	1,091	\$58,500	8/21/2015	\$57,800	0.99	0.99	0.04 6M-	G4,CH	7,500	
6142	620 STAR TX	1,140	\$70,695	9/16/2015	\$60,000	0.85	0.85	0.09 5M	RA	8,060	
1621	304 STAR TX	1,308	\$75,000	9/25/2015	\$71,600	0.95	0.95	0.01 6M-	RA	8,370	
2254	426 STAR TX	2,371	\$95,000	10/8/2015	\$99,900	1.05	1.05	0.11 6M-	G5,CH	11,340	
					<b>\$736,195</b>	<b>11.39</b>	<b>11.39</b>				
					<b>\$697,200</b>	<b>0.95</b>	<b>0.95</b>				

Wt mean	0.95
Mean	0.95
COD	8.30



**2016 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 2016 MAP review, after review of data submitted for the MAP review and the completion of the reviewer's onsite work. Items that currently have a Fail or a No are marked with a check on the opposite side of this form.

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 2016 Final MAP report, any new data I submit or prepare for the reviewer to check must be given to the reviewer by Nov. 1, 2016.

  
\_\_\_\_\_  
Signature of Chief Appraiser (or designee)

4-6-16  
Date

Designee name: \_\_\_\_\_

  
\_\_\_\_\_  
Signature of Reviewer

4-6-16  
Date

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 Stephanie Mata. Keep a copy for your records.

# Deaf Smith County Appraisal District

## Mandatory Questions

1.		2.		3.		4.	
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### Tier 1

1.		2.		3.		4.		5.		6.		7.		8.		9.		10.	
11.		12.		13.		14.		15.		16.		17.		18.		19.		20.	
21.		22.		23.		24.		25.		26.		27.		28.		29.		30.	
31.		32.		33.		34.		35.		36.		37.		38.		39.		40.	
41.		42.		43.		44.		45.		46.		47.		48.		49.		50.	
51.		52.		53.		54.		55.		56.		57.		58.		59.		60.	
61.		62.		63.		64.		65.		66.		67.		68.		69.		70.	
71.		72.		73.		74.		75.		76.		77.		78.		79.		80.	
81.		82.		83.		84.		85.		86.		87.		88.		89.		90.	
91.																			

### Tier 2

1.		2.		3.		4.		5.		6.		7.		8.		9.		10.	
11.		12.		13.		14.		15.		16.		17.		18.		19.		20.	
21.		22.		23.		24.		25.		26.		27.		28.		29.		30.	
31.		32.		33.		34.		35.		36.		37.		38.		39.		40.	
41.		42.		43.		44.		45.		46.		47.		48.		49.		50.	
51.		52.		53.		54.		55.		56.		57.		58.		59.		60.	
61.		62.		63.		64.		65.		66.		67.		68.		69.		70.	
71.		72.		73.		74.		75.		76.		77.		78.		79.		80.	

### Tier 3

1.		2.		3.		4.		5.		6.		7.		8.		9.		10.	
11.		12.		13.		14.		15.		16.		17.		18.		19.		20.	
21.		22.		23.		24.		25.		26.		27.		28.		29.		30.	
31.	✓	32.		33.		34.		35.		36.		37.		38.		39.		40.	
41.		42.		43.		44.		45.		46.		47.		48.		49.		50.	
51.		52.		53.		54.		55.		56.		57.		58.		59.		60.	
61.		62.		63.		64.		65.		66.		67.							

- Determine if the certifications were made by the following dates, as applicable:
  - 2014: July 25
  - 2015: July 27
  - 2016: July 25
- Determine if written notifications were sent to the assessor for each taxing unit by April 1 of the form in which the roll would be provided in the previous two years
  - E-mail notification is acceptable

**NOTE:** The appraisal district board of directors with a county population of one million or more may, by resolution, postpone a hearing and determining all or substantially all timely filed protests, determination of all timely filed challenges, submission of approved changes to the chief appraiser and approving records to not later than August 30 or the appraisal review board may approve the appraisal records if the sum of appraised values as determined by the chief appraiser, of all properties where a protest has been filed but not determined, does not exceed 10 percent of the total value of all other taxable properties. Verify that the August 30 deadline was met.

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)**

- Ensure that the appraisal roll is certified to the assessor for each taxing unit participating in the appraisal district by the date listed in Tax Code Section 26.01(a).
- Ensure that written notifications of the form in which the appraisal roll will be provided are sent to the assessors of each taxing unit participating in the appraisal district by the date listed in Tax Code Section 26.01(a).

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)? TIER(S) 1-3

\*If the appraisal district has not made any changes to the appraisal roll under Tax Code Section 25.25(b) that decreases the tax liability of the owner of a property in the previous four quarters, go back four more quarters. If there were not any changes in the previous eight quarters, the answer to this question is NOT APPLICABLE.\*

**Data needs**

- Board of directors' meeting minutes for the previous two years
- Written report of each change made under Tax Code Section 25.25(b) that decreases the tax liability of the owner of the property for the previous four quarters

**Steps**

- Review the reports to the ARB and to the board of directors of each change made under Tax Code Section 25.25(b) that decreased the tax liability of the owner of a property
- Determine if the reports were sent before the 10<sup>th</sup> day after the end of each calendar quarter
  - The first calendar quarter ends March 31
  - The second calendar quarter ends June 30
  - The third calendar quarter ends September 30
  - The fourth calendar quarter ends December 31
- Determine if each report includes the following:
  - The description of each property
  - The name of the owner of that property

**Recommendation Options (Edit the recommendation to address the specific issue in the appraisal district)**

- Present corrections of the appraisal roll that decrease the tax liability of property owners to the appraisal review board and board of directors as required by Tax Code Section 25.25(b).

**Sec. 25.25. Correction of Appraisal Roll.**

(a) Except as provided by Chapters 41 and 42 of this code and by this section, the appraisal roll may not be changed.

(b) The chief appraiser may change the appraisal roll at any time to correct a name or address, a determination of ownership, a description of property, multiple appraisals of a property, or a clerical error or other inaccuracy as prescribed by board rule that does not increase the amount of tax liability. Before the 10th day after the end of each calendar quarter, the chief appraiser shall submit to the appraisal review board and to the board of directors of the appraisal district a written report of each change made under this subsection that decreases the tax liability of the owner of the property. The report must include:

- (1) a description of each property; and
- (2) the name of the owner of that property.

(c) The appraisal review board, on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal roll for any of the five preceding years to correct:

- (1) clerical errors that affect a property owner's liability for a tax imposed in that tax year;
- (2) multiple appraisals of a property in that tax year;
- (3) the inclusion of property that does not exist in the form or at the location described in the appraisal roll; or
- (4) an error in which property is shown as owned by a person who did not own the property on January 1 of that tax year.

(d) At any time prior to the date the taxes become delinquent, a property owner or the chief appraiser may file a motion with the appraisal review board to change the appraisal roll to correct an error that resulted in an incorrect appraised value for the owner's property. However, the error may not be corrected unless it resulted in an appraised value that exceeds by more than one-third the correct appraised value. If the appraisal roll is changed under this subsection, the property owner must pay to each affected taxing unit a late-correction penalty equal to 10 percent of the amount of taxes as calculated on the basis of the corrected appraised value. Payment of the late-correction penalty is secured by the lien that attaches to the property under Section 32.01 and is subject to enforced collection under Chapter 33. The roll may not be changed under this subsection if:

- (1) the property was the subject of a protest brought by the property owner under Chapter 41, a hearing on the protest was conducted in which the property owner offered evidence or argument, and the appraisal review board made a determination of the protest on the merits; or
- (2) the appraised value of the property was established as a result of a written agreement between the property owner or the owner's agent and the appraisal district.

(e) If the chief appraiser and the property owner do not agree to the correction before the 15th day after the date the motion is filed, a party bringing a motion under Subsection (c) or (d) is entitled on request to a hearing on and a determination of the motion by the appraisal review board. A party bringing a motion under this section must describe the error or errors that the motion is seeking to correct. Not later than 15 days before the date of the hearing, the board shall deliver written notice of the date, time, and place of the hearing to the chief appraiser, the property owner, and the presiding officer of the governing body of each taxing unit in which the property is located. The chief appraiser, the property owner, and each taxing unit are entitled to present evidence and argument at the hearing and to receive written notice of the board's determination of the motion. A property owner who files the motion must comply with the payment requirements of Section 25.26 or forfeit the right to a final determination of the motion.

(f) The chief appraiser shall certify each change made as provided by this section to the assessor for each unit affected by the change within five days after the date the change is entered.

(g) Within 60 days after receiving notice of the appraisal review board's determination of a motion under this section or of a determination of the appraisal review board that the property owner has forfeited the right to a final determination of a motion under this section for failing to comply with the prepayment requirements of section 25.26, the property owner or the chief appraiser may file suit to compel the board to order a change in the appraisal roll as required by this Section. A taxing unit may not be made a party to a suit filed by a property owner or chief appraiser under this subsection.

(g-1) In a suit filed under Subsection (g), if a hearing to review and determine compliance with Section 25.26 is requested, the movant must mail notice of the hearing by certified mail, return receipt requested, to the collector for each taxing unit that imposes taxes on the property not later than the 45th day before the date of the hearing.

(g-2) Regardless of whether the collector for the taxing unit receives a notice under Subsection (g-1), a taxing unit that imposes taxes on the property may intervene in a suit filed under Subsection (g) and participate in the proceedings for the limited purpose of determining whether the property owner has complied with Section 25.26. The taxing unit is entitled to process for witnesses and evidence and to be heard by the court.

(h) The appraisal review board, on the joint motion of the property owner and the chief appraiser filed at any time prior to the date the taxes become delinquent, shall by written order correct an error that resulted in an incorrect appraised value for the owner's property.

(i) A person who acquires property after January 1 of the tax year at issue is entitled to file any motion that this section authorizes the person who owned the property on January 1 of that year to file, if the deadline for filing the motion has not passed.

(j) If during the pendency of a motion under this section the ownership of property subject to the motion changes, the new owner of the property is entitled to proceed with the motion in the same manner as the property owner who filed the motion.

# 2016 AG SCHEDULE

## NATIVE GRASS

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Tax
1.	37	37	48	48	55	55	58	51	51	51	55	65	- 1.29
2.	37	37	48	48	55	55	58	51	51	51	55	65	
3.	35	35	45	45	53	53	55	48	48	48	51	60	
4.	35	35	45	45	53	53	55	48	48	48	51	60	
5.	30	30	39	39	42	42	53	45	45	45	48	54	
6.	30	30	39	39	42	42	53	45	45	45	48	54	
7.	30	30	39	39	42	42	53	45	45	45	48	54	
8.	30	30	39	39	42	42	53	45	45	45	48	54	

## IMPROVED PATURE

	2011	2012	2013	2014	2015	2016
1.	95	80	80	80	80	80
2.	95	80	80	80	80	80
3.	85	75	75	75	75	75
4.	85	75	75	75	75	75
5.	70	60	60	60	60	60
6.	70	60	60	60	60	60
7.	60	55	55	55	55	55
8.	60	55	55	55	55	55

## DRYLAND

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Tax
1.	73	73	86	86	155	155	155	170	170	123	123	148	- 2.93
2.	73	73	86	86	155	155	155	170	170	123	123	148	
3.	60	60	78	78	150	150	150	158	158	109	109	125	
4.	60	60	78	78	150	150	150	158	158	109	109	125	
5.	37	37	55	55	120	120	120	116	116	100	100	110	
6.	37	37	55	55	120	120	120	116	116	100	100	110	
7.	37	37	55	55	120	120	120	116	116	100	100	110	
8.	37	37	55	55	120	120	120	116	116	100	100	110	

## IRRIGATED

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Tax
1.	152	152	152	152	174	174	252	236	236	195	195	200	- 3.95
2.	152	152	152	152	174	174	252	236	236	195	195	200	
3.	148	148	148	148	171	171	250	200	200	164	164	170	
4.	148	148	148	148	171	171	250	200	200	164	164	170	
5.	140	140	140	140	160	160	200	180	180	135	135	140	
6.	140	140	140	140	160	160	200	180	180	135	135	140	
7.	140	140	140	140	160	160	200	180	180	135	135	140	
8.	140	140	140	140	160	160	200	180	180	135	135	140	

# 2016 ACRE

## IRRIGATED

( 2016 120,431 ) 120,431ac x 200 = 24,086,200

F1} 114,880ac x 200 = 22,976,000  
F2}

F3} 5,,369ac x 170 = 91,730  
F4}

F5}  
F6} 182ac x 140 = 25,480  
F7}

Total 23,093,210

## NATIVE GRASS

( 2014 345,844 ) 345,844ac x 61 = 21,096,484

P1} 164,674ac x 65 = 10,703,810  
P2}

P3} 93,978ac x 60 = 5,638,680  
P4}

P5}  
P6} 87,192ac x 54 = 4,708,368  
P7}

Total 21,050,858

## DRYLAND

( 2015 460,933 ) 460,933AC X 145 = 66,836,285

F1} 404,981ac X 148 = 59,937,188  
F2}

F3} 49,748ac x 125 = 6,218,500  
F4}

F5}  
F6} 6,204ac x 110 = 682,440  
F7}

Total 66,838,128

## 7,613ac IMPROVED PASTURE

IP1} 6,795ac X 80 = 43,600  
IP2}

IP3} 653ac x 75 = 48,975  
IP4}

IP5}  
IP6} 165ac x 60 = 9,900  
IP7}

Total 602,475



## DSCAD Mark Powers

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**From:** "Texas Comptroller of Public Accounts" <tx.comptroller@service.govdelivery.com>  
**Date:** Wednesday, January 27, 2016 3:36 PM  
**To:** <dscad@wtrt.net>  
**Subject:** FYI - 2016 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 timberland values.

In 2016, appraisal districts must use a cap rate of 10 percent for appraising agricultural or open-space land and a cap rate of 7.53 percent for appraising timberland. See [our website](#) for more cap rate information.

If you have any questions, please contact us by [email](#) or at 1-800-252-9121 (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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 get the word out

Deaf Smith County Appraisal District  
2016 Ag Values (Crop Year 2014)  
Recap Sheet

CAP RATE 0.1000

CATEGORY	FINAL VALUE PER ACRE
Irrigated Cropland	\$200.00
Dry Cropland	\$148.00
Native Pasture	\$65.00

DSCAD 2015	PTD 2015
195	45
123	129
55	57

IRRIGATED CROPLAND					
	CASH	SHARE	SELECT (C or S)	NET TO LAND	Comptroller
2009 (Drop)		X	S	\$25.25	(\$17.96)
2010	X		S	\$55.06	\$65.48
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
	5 YEAR AVERAGE NTL			\$20.36	\$10.06
IRRIGATED CROPLAND VALUE					

Cash Lease		
Sprinkler (Irrigated)		Row Crop
Per Acre	70	Per Acre
WELL DEP	40	Well Depr.
Tax	3.86	Tax
Management	4.9	Management
\$0.00 NTL	21.24	NTL
\$0.00 NTL/Cap Rate		NTL/Cap Rate
Sprinkler		
Row Crop		
Irrigated Average		Per Acre

AVG 80 AND 60 = 70

DRY CROPLAND					
	CASH	SHARE	SELECT (C or S)	NET TO LAND	Comptroller
2009 (Drop)			S	\$2.33	\$11.72
2010			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	C	\$14.24	\$9.79
2014	\$14.92	\$14.96	C	\$14.92	\$15.00
	5 YEAR AVERAGE NTL			\$14.52	\$13.57
DRY CROPLAND VALUE					

Cash Lease		
Dry Land		
Per Acre	20	
Domestic Well	0.25	
Tax	2.43	
Fence	1	
Management	1.4	
\$0.00 NTL	14.92	
\$0.00 NTL/Cap Rate		
Dry Cropland		

NATIVE PASTURELAND			
		NET TO LAND	Comptroller
2009 (Drop)		\$4.14	\$4.21
2010		\$4.96	\$6.08
2011		\$5.61	\$5.89
2012		\$5.89	\$5.88
2013		\$7.15	\$6.30
2014		\$7.03	\$6.30
	5 Year Average		\$6.13
NATIVE PASTURE VALUE			

PASTURE IN 2014 GRAZING FROM POOR TO GOOD AVG NET WAS 10/AC PER SURVEY  
PASTURE DROPPED 2009 USING 8/AC LEASE & ADDED 2014 10/AC CASH LEASE  
BANKERS HAVE NOT FORECLOSED ON ANYONE  
DRYLAND DROP 2009 A BAD YEAR & ADD 2014 A BREAK EVEN TO MADE A LIVING YEAR  
TED DRY NET WAS 12 TO 14/AC AND SAID BARELY MADE A LIVING  
AG ADVISORY BOARD  
IRG WAS AN AVG YR WITH AVG YIELDS  
DRYLAND NO WHEAT OR MILO DUE TO INS BROKE EVEN TO MAKING A LITTLE  
NATIVE GRASS MADE A COMEBACK SOME GRAZING  
NO DRY MILO BUT DID GRAZE STALKS  
THERE WAS SOME DRY COTTON PER GINS AVG 600LBS PER AC ROUGHLY 3000 AC  
DRY LAND CASH LEASE AND SHARE CROP 50/50 20-25 PER AC I USED 20 ACCORDING TO SURVEY  
SINCE PTD WAS 45 ON IRG IM ONLY GOING TO 200-PER AC  
AG BOARD THINKS IRG AT 44 IS TOO LOW INCOME SH SHOULD BE HIGHER ON IRG THAN DRY  
NO SUB IN 2014  
GRAZING WAS NOT TYPICAL ON DRY  
2010 WAS GOOD 2011-2014 BAD EXC FOR INS  
PASTURE IS GOING UP DROPPING A LOW YEAR AND ADDING A BETTER YEAR  
I USE 35/AC FOR WELL EXP PTD USES 45 SO I BUMPED MINE TO 40/AC

Dry Farm made money 2010-2013  
2014 Break even. In 2015 made 40 BU wheat  
but commodity price was too low & I lost  
money in 2015 & 2016 looks worse.  
High commodity prices helped insurance  
in 2011-2013  
Irrigated Farmer 2010-2013 - Because  
of commodity prices & INS. some of my best years

Bartels 7-8-16  
Dry Cash lease is dominant  
at 20-25. If 2016 is worse  
than 2015 leases could go down  
Wayne Betzen 7-2-16  
was an OK year not  
worse than last year

Deaf Smith County Appraisal District

2016 Ag Advisory Board  
(Dry Farm Land)

Joe Perrin	2 Year Term
1501 CR 23	1/1/2011 thru 12/31/2012
Hereford, TX 79045	1/1/2013 thru 12/31/2014
Phone: 289-5852	1/1/2015 thru 12/31/2016
Cell: 344-2852	

Dennis Brown	2 Year Term
1129 FM 1058	1/1/2011 thru 12/31/2012
Friona, TX 79035	1/1/2013 thru 12/31/2014
Phone: 289-5317 Wife, Pam	1/1/2015 thru 12/31/2017
Cell: 344-6611	
Fax: 289-5318	

Deaf Smith County Appraisal District  
2016 Ag Advisory Board  
(Irrigated Farm Land)

Mike Schueler 1 Year Term  
202 Northwest Dr. 1/1/2010 thru 12/31/2016  
Hereford, TX 79045  
Phone: 363-6967 (home)  
Work: 364-2435 (FirstBank Southwest)

Cory Walden 2 Year Term  
4658 FM 2943 1/1/2016 thru 12/31/2017  
Hereford, TX 79045  
Cell-Cory: 344-2990  
Cell-Wife, Melinda: 290-8782

Thomas Schlabs 2 Year Term  
4115 US Hwy 385 1/1/2014 thru 12/31/2015  
Hereford, TX 79045 1/1/2016 thru 12/31/2017  
Phone (Home): 364-2800

Ag Advisory Board (Irrigation & Dry)  
Minutes for March 18, 2016 Meeting

- I. Meeting was started at 9:00 a.m.
  - A. Present:
    1. Dennis Brown
    2. Joe Perrin
    3. Tom Schlabs
    4. Mike Schueler
    5. Cory Walden
    6. Others: Danny Jones and Patty Scott (Deaf Smith County Appraisal District staff)
  
- II. Topic of discussion for this meeting was the 2014 Crop Year. The following questions were asked and discussed:

**Did you receive subsidy payments in 2014?**

No subsidy payments were received in 2014 due to governmental program changes.

**Did you receive insurance payments in 2014?**

Irrigated-Yes on hail. With insurance we came out ok.

Dry Land-Dennis: Wheat netted \$71/acre and milo netted \$61/acre. Joe agreed.

**Grazing:**

Some wheat grazing on dry land at \$25/acre but was not typical per Joe.

**Crops:**

(Cory) Wheat got hailed on and he still made 24/bu/ac but he also received an insurance check. Ensilage made 24/ton at \$ 50/ton contracted price and \$38/ton non contracted price. There was no wheatlege for 2014. Sorghum silage was getting \$40-\$45 per ton but didn't know the yields. Irrigated milo average was 100/bu/ac contracted.

(Tom) Corn was at \$5-\$5.50 with average yields of 180-200 bushels. Not much grazing on irrigated and none on dry land except for stalks.

A year that had a lot of hail.

Cash Lease: \$10/ac grass; \$20-\$25 dry. We asked if cash lease on dry land is typical and they said 50-50.

Dry land milo stalks income: \$10-\$20 per acre.

Ag Advisory Board Minutes, March 18, 2016, continued:

**Comments:**

The Ag Board was asked if irrigated nets more than dry land and the board agreed about double on irrigated so if dry nets \$20 irrigated should net \$40.

Irrigated land value has doubled vs. dry land value.

Irrigated guys said land owners do not pay as much of the cost in cost sharing rent as they used to. Tom pays all the cost except the well expenses and gives the landowner 20% of crop net.

Dry land guys said they broke even or slightly above breakeven and the only shared cost is crop insurance.

Irrigation farmers said 2014 was a good year but not a great one.

CRP is very rarely shredded, probably one time in ten years. Occasionally it is spot sprayed for thistle. Shredding costs \$10-15/acre. They laughed at the \$3/ac cost.

Chief Appraiser said he would use cash lease on dry land and use crops and yields without insurance on irrigated land.

Meeting adjourned at 9:45 a.m.

<b>IRRIGATED YIELD AND PRICES</b>											
<b>CORN</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>GARY</b>	<b>DOUG</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
PRICE	2.69/bu	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
YIELD	162/bu	196/bu	189/bu	190/bu			214/bu	107/bu	170/bu	201/bu	209/bu
										185-ext	
<b>MILO</b>					<b>DENNIS</b>	<b>JOE</b>					
PRICE	2.40/bu	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
YIELD	70.00/bu	90.00/bu	94.00/bu	93.00/bu	4.50 STATE		91.50/bu	70/bu	70/bu	45/bu	80/bu
										75-ext	
<b>COTTON</b>											
PRICE	.53¢/lb	.57¢/lb	.54¢/lb	.52¢/lb			.80¢/lb	.80¢/lb	.75¢/lb	.75¢	.65¢
YIELD	964/lb	938/lb	748/lb	794/lb			984/lb	506/lb	600lb	670/lbs	1,100/lbs
<b>WHEAT</b>					<b>GARY</b>	<b>DOUG</b>	6.52/bu	7.44/bu	6.82/bu	7.11/bu	6.40/bu
PRICE	4.25/bu	5.25/bu	7.20/bu	5.00/bu	4.00	4.00	48.90/bu	22.7/bu	60/bu	23/bu	45/bu
YIELD	36.00/bu	58.00/bu	39.50/bu	35.00/bu	DENNIS	JOE				45-ext	
					6.00	7.00					
<b>SORGHUM SILAGE</b>											18 TON
<b>CORN INSILAGE</b>											24 TON
											454/TON
<b>DRY YIELD</b>											
	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>		
<b>COTTON</b>	434	768	549	0	573	0	0	0	600		
<b>SORGHUM</b>	22.00	40.00	44.00	47.00	46.00	26.00	0	some 21	0 some 20		
<b>WHEAT</b>	8.00	35.00	11.50	11.50	24.50	14.00	0	0	0 some 20		

2014 CROP YEAR  
DRYLAND

	1/3	1/4	CASH LEASE	RENT	HAY/PALU	CROP IN	INSECT	SUB WHEAT	SUB MILO	SUB COTTON	GRAZING		WHAT KIND	Heckhide	COMMENTS
											W-VIEW	S-STALKS			
W H E A T	X	X	10	20	20	7	8	10			5-10	7			1. NO WHEAT
	X	X	15	75	20	8	13				5-10	65			2. NO STALKS ONLY
	X	X	15	20	20	12		NO SUB			W-20	75			3. NO HARVEST
	X	X	20	20	22	15	25				G-20	75			4. DROUGHT & HAILED OUT
	X	X	20	20	22	15					W-80	80			5. DROUGHT & HAILED OUT
	X	X	23	23	25	15					W-100	80			6. NO CROPS
	X	X	23	23	30	15					AVG	85			
	X	X	30	30	18	18					AVG	90			
	X	X	36	36	30	30					AVG	97			
	X	X	38	38	32	32					NO	100			
M I L O			14	50	20	13	12	12			5-6	63		23	
			15	75	20	15	15				W-20	70		25	
			20	20	20	15					5-57	70		30	
					35	25					W-57	75			
											80				
											NO				
											NO				
											NO				
											NO				
											POOR				
C O T T O N											YES-GOOD				
	X			150	60	37	25				5-10	348		50	
											W-16				
											5-20				
											W-20				
											W-30				
											W-50				
											AVG				
											AVG				
											GOOD				

BRUM-NO WHEAT  
RAIN IN JUNE MADE MILO, STALKS  
BUT CROP FAILS  
GRASS WAS FAIR

20 BU WHEAT 5.00 = 100.00 - HARVEST 25.00 = 75.00 - SPRAYING 25.00 - CROP INS 10.00 = 40.00 NET & BEFORE TAXES  
GUYS WHO GRAZED WHEAT OUT 125/AC GRAZING WAS GOOD

DROUGHT DID NOT HARVEST MILO-GRAZED STALKS  
DROUGHT NO WHEAT

NO DRY WHEAT OR MILO BUT GRAZING WAS GOOD  
NOT A GOOD DRY WHEAT YEAR  
NETED 32/AC

SPRING-TERRIBLE  
SUMMER-GOOD RAIN

2014 NO WHEAT GRAZING-NO HARVEST OF ANY KIND. ONLY INCOME WAS INSURANCE



2014 CROP YEAR  
IRRIGATED

	Z/3	1/3	1/4	IRG	COST FERT	CASH LEASE	HARV/HAIL	CROP INS	INSECT	SUB WHEAT	SUB CORN	SUB MILO	SUB COTTON	Grazing		WHEAT KIND	INS	DID YOU	COMMENTS	HERB
														W-WHEAT	W-100					
CORN	X	X	X	95	89	23	35	15	25	10		10	15	W 10	NO	200	NO		30	
	X	X	X	150	100	25	40	18	40	40	60	65		W 16	AVG			40		
	X	X	X	200	150	40	74	24	49	NO SUB				W 35				45		
	X	X	X	200	150	45	75	25	50					W 35				53		
MILK				200	169	60	80	32	75					W 70					80	
				200	175	60	100	50						W 80					100	
				200	180	60	105	75						W 100					100	
				200	180	100 FERT ONLY	110	90						NO GRAZING					100	
WHEAT				80	60	40	30	10	15					W 100					20	
				100	80	45	40	15	25					W 16					20	
				120	80		40	40	30					W 100					25	
				210	150		60	40	40					W 100					60	
TOTAL				80	150		180												10	
				60	50		25	5	20										12	
				75	50		35	15		45									15	
				80	75		35	18											20	
CORN				80	40		75	10	25			40					348		30	
				80	50		100	20	40										75	
				80	40		75	10	25										30	
				80	50		100	20	40										75	

1. SPRING TERRIBLE DRY  
SUMMER RAINS VERY GOOD  
2. ONLY INCOME WAS INS.

1. ABOVE AVG RAIN & HAIL  
2. DRY UNTIL MAY  
3. RAIN CAME LATER  
4. ON 320 AC NETTED 11,000 = 34/AC "GOOD YEAR"

COMBS  
NETTED 20/AC  
DRY-IRG-GRASS  
35/AC CROP INS

70 ac wheat for  
not much grazing  
where he did not  
20 ac - only 400 lbs  
900 - 1000 lbs  
net 12-14/acre  
only 400 lbs  
had stalks to

Fury 15-20 B.  
wheat med & 30/R  
INS wheat 30  
INS wheat 45  
mostly 1200 M 1200

M-Brown  
Good Grazing 11/20/14  
But 2014 was 2090 may  
Dr 5-4/acre or 21/90  
Hed with 1/2 Ks to 1/2  
W 0 wheat 2000 - Cash 1000

netted 32/9c





## ARTHO CROP YEAR 2014

NASS		Artho		I Choose
NASS	RICK	5.81/bu Wheat		6.40/bu (60lbs)
6.40	6.69			
4.04	3.69	6.60 per 100 Milo	3.70/bu	4.00/bu (56lbs)
NASS	RICK	7.00/100 CORN		3.92/bu
4.42	4.40			4.40/bu (56lbs)

Artho said no dry wheat or milo if any it was a small amount

3-29

RICK

COUNTY EXT AGENT

364-3755

2014 YIELD	IRG	DRY	PRICE
CORN	190 bu	none	4.40
WHEAT	45 bu	none	6.69
MILO	80 bu	15 bu (very little)	3.69
ENSILAGE	24 Ton	none	45/ton
SURCHUM SILAGE	18 Ton	no comment	40/ton

# COTTON

## 1. TOP OF TEXAS

YIELD  
600lb/ac-day  
1,100lb/ac-irg

PRICE  
.62 net total .65¢

cost to gin .10¢/lb  
harvest 9¢/lb

Ginned 4,500 bales =            1,250 irg ac            =ac 692lb/ac  
   2,000 dry ac

He agreed on dryland that owner shares fertilizer, bugs, harvest & gin insurance. But not herbicide. There was .60¢ deficiency payment.

Bale wighs 500 lbs            .62¢ + .06¢ = .68¢

Farmer made a little money  
Harvest cost 9¢/lb  
Cost to Gin 10¢/lb

## 2. VARNER

YIELD  
Dry 900lbs  
Irg 1,200lbs

PRICE  
.65¢

He ginned 2,000 bales (2,000 bale x 500lbs/bales = 1,000,000lbs ÷ 692lbs/ac = 1,445/ac

He said 5,000 - 6,000 ac total in county.

Cotton seed - yield 1,200 x 1.25 = 1,500 ÷ ton 2,000lbs x 240.00 = 180/ac

Cost to gin .10¢

Harvest 8.5¢/lb

Farmer made a little money

So	1,250 irg				
	2,000 dry		Top of Texas		
	445 irg				
	<u>1,000 dry</u>		Hereford Co-op		
			4,695 ac say 5,000 ac Total		

Program Year	County	Commodity	Data Item	Value
SURVEY	2014 DEAF SMITH	CORN	CORN - ACRES PLANTED	48,900
SURVEY	2014 DEAF SMITH	CORN	CORN, GRAIN - ACRES HARVESTED	30,800
SURVEY	2014 DEAF SMITH	CORN	CORN, GRAIN - PRODUCTION, MEASURED IN BU	6,446,000
SURVEY	2014 DEAF SMITH	CORN	CORN, GRAIN - YIELD, MEASURED IN BU / ACRE	209.3
SURVEY	2014 DEAF SMITH	COTTON	COTTON, UPLAND - ACRES HARVESTED	10,600
SURVEY	2014 DEAF SMITH	COTTON	COTTON, UPLAND - ACRES PLANTED	17,400
SURVEY	2014 DEAF SMITH	COTTON	COTTON, UPLAND - PRODUCTION, MEASURED IN 480 LB BALES	13,180
SURVEY	2014 DEAF SMITH	COTTON	COTTON, UPLAND - YIELD, MEASURED IN LB / ACRE	597
SURVEY	2014 DEAF SMITH	WHEAT	WHEAT, WINTER - ACRES HARVESTED	35,000
SURVEY	2014 DEAF SMITH	WHEAT	WHEAT, WINTER - ACRES PLANTED	225,000
SURVEY	2014 DEAF SMITH	WHEAT	WHEAT, WINTER - PRODUCTION, MEASURED IN BU	1,459,000
SURVEY	2014 DEAF SMITH	WHEAT	WHEAT, WINTER - YIELD, MEASURED IN BU / ACRE	41.7

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

County Estimates

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View our [district map \(.../Charts & Maps/distmap2.php\)](#).

21,800 1,300

Texas All Wheat County Estimates

District Code	County ANSI Code	District and County	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
			2013	2014	2013	2014	2013	2014	2013	2014
	011	Armstrong	64,300	60,900	10,400	19,700	8.6	13.8	89,000	272,000
	045	Briscoe	49,400	*	3,300	*	11.2	*	36,900	
	065	Carson	95,500	85,000	44,400	35,900	17.8	24.2	790,000	870,000
	111	Dallam	108,000	144,500	35,100	50,400	26.1	54.1	917,000	2,725,000
	117	Deaf Smith	226,000	225,000	44,000	35,000	16.8	41.7	738,000	1,459,000
	153	Floyd	*	96,000	*	12,500	*	17.0	*	213,000
	179	Gray	49,200	44,000	31,500	24,600	12.2	17.3	383,000	425,000
	211	Hemphill	15,500	11,000	6,800	4,630	9.8	12.2	66,400	56,000
	233	Hutchinson	*	61,000	*	20,000	*	35.7	*	714,000
11	295	Lipscomb	31,500	29,400	18,600	18,200	15.7	29.0	291,300	527,000
	341	Moore	110,000	116,000	37,800	37,500	30.1	44.8	1,139,000	1,680,000
	357	Ochiltree	162,000	156,000	71,500	92,000	22.6	22.9	1,618,000	2,105,000
	359	Oldham	43,700	*	6,000	*	13.0	*	77,800	
	369	Parmer	*	174,000	*	22,700	*	30.1	*	683,000
	381	Randall	107,500	115,700	11,300	14,800	11.9	13.6	134,400	202,000
	393	Roberts	8,100	*	5,800	*	24.6	*	142,800	
	421	Sherman	*	139,000	*	47,000	*	49.1	*	2,306,000
	437	Swisher	*	176,000	*	28,500	*	22.4	*	637,000
	888	Other Counties	1,219,300	638,500	208,500	169,570	27.7	32.2	5,776,400	5,465,000
	999	District 1-N	2,290,000	2,272,000	535,000	633,000	22.8	32.1	12,200,000	20,340,000
12	017	Bailey	*	41,500	*	6,900	*	21.4	*	148,000
	107	Crosby	33,400	*	2,000	*	16.0	*	31,900	



District Code	County ANSI Code	District and County	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
			2013	2014	2013	2014	2013	2014	2013	2014
	115	Dawson	49,000	*	18,900	*	43.0	*	813,000	
	165	Gaines	106,000	*	20,800	*	22.0	*	458,000	
	173	Glasscock	14,900	*	2,100	*	20.3	*	42,700	
	303	Lubbock	20,800	12,900	700	4,600	29.6	17.6	20,700	81,000
	305	Lynn	20,300	24,100	3,100	8,500	50.1	22.9	155,200	195,000
	317	Martin	12,500	*	700	*	38.6	*	27,000	
	888	Other Counties	335,100	378,500	52,700	103,700	15.7	25.4	826,500	2,630,000
	999	District 1-S	592,000	457,000	101,000	123,700	23.5	24.7	2,375,000	3,054,000
21	075	Childress	*	55,000	*	17,300	*	9.6	*	165,500
	087	Collingsworth	*	40,700	*	7,200	*	17.8	*	128,500
	101	Cottle	36,400	28,300	4,180	12,400	9.1	270,000	38,000	
	125	Dickens	*	12,000	*	*	11.2	*	14,500	
	129	Donley	16,900	14,200	4,700	5,000	28.7	11.6	135,000	58,000
	155	Foard	92,600	92,400	51,100	43,500	17.0	20.4	868,000	888,000
	197	Hardeman	97,700	95,600	66,200	46,700	14.7	11.6	974,000	543,000
	483	Wheeler	23,300	23,300	8,000	5,000	14.6	14.0	117,000	70,000
	485	Wichita	91,200	94,600	64,000	50,520	15.2	10.0	973,000	503,200
	487	Wilbarger	162,700	*	90,200	*	15.9	*	1,437,000	
	888	Other Counties	185,200	234,900	55,000	98,500	20.5	14.5	1,130,000	1,431,000
	999	District 2-N	706,000	691,000	361,000	279,200	16.4	13.8	5,904,000	3,840,000
22	023	Baylor	126,700	125,600	48,500	51,300	20.5	16.5	995,000	844,000
	083	Coleman	52,000	55,200	22,000	30,750	20.5	13.2	450,000	406,000
	151	Fisher	61,600	*	8,800	*	18.3	*	161,200	
	207	Haskell	211,000	200,000	73,000	60,000	17.2	15.7	1,254,000	939,000
	253	Jones	162,900	151,200	61,800	34,000	21.3	14.9	1,318,000	507,500
	275	Knox	184,300	188,000	77,400	48,600	25.2	14.4	1,950,000	700,000
	353	Nolan	19,500	*	4,900	*	24.5	*	119,900	
	399	Runnels	148,200	147,800	96,800	84,720	25.4	13.9	2,456,000	1,180,000
	441	Taylor	81,800	80,100	28,400	23,000	19.0	20.9	541,000	480,000
	888	Other Counties	88,000	160,100	6,400	28,630	22.0	13.0	140,900	372,500

District Code	County ANSI Code	District and County	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
			2013	2014	2013	2014	2013	2014	2013	2014
	999	District 2-S	1,136,000	1,108,000	428,000	361,000	21.9	15.0	9,386,000	5,429,000
	009	Archer	85,500	80,100	22,000	30,000	21.9	13.1	481,500	392,000
	049	Brown	8,900	9,300	3,200	2,800	11.3	13.6	36,000	38,000
	059	Callahan	34,000	34,100	18,000	6,500	13.7	11.5	246,000	75,000
	077	Clay	72,100	72,500	26,000	17,100	24.5	23.5	637,000	401,000
	093	Comanche	7,300	*	1,500	*	32.3	*	48,500	
	133	Eastland	11,800	10,500	500	1,000	28.0	9.0	14,000	9,000
30	333	Mills	*	5,000	*	1,200	*	20.0	*	24,000
	337	Montague	14,500	*	2,400	*	19.2	*	46,000	
	417	Shackelford	22,400	20,500	5,400	2,000	14.4	13.0	78,000	26,000
	447	Throckmorton	72,800	75,200	13,800	26,450	11.4	16.1	156,700	426,000
	503	Young	66,600	63,200	28,900	17,400	17.2	17.2	498,300	300,000
	888	Other Counties	46,900	71,100	5,700	7,550	35.3	17.9	201,000	135,000
	999	District 3	442,800	441,500	127,400	112,000	19.2	16.3	2,443,000	1,827,000
40	027	Bell	28,300	22,300	27,800	21,800	45.2	52.2	1,256,000	1,137,000
	035	Bosque	5,700	6,600	1,400	3,500	27.9	27.1	39,000	95,000
	085	Collin	49,100	40,000	32,100	37,000	69.9	63.3	2,245,000	2,341,000
	097	Cooke	34,100	31,100	23,100	17,000	45.0	42.4	1,039,000	720,000
	099	Coryell	20,600	17,600	14,500	11,100	25.2	33.8	365,000	375,000
	119	Delta	11,500	9,000	11,400	9,000	75.0	72.2	855,000	650,000
	121	Denton	40,100	37,000	32,100	34,000	41.0	37.6	1,317,500	1,280,000
	139	Ellis	42,500	34,100	39,000	31,000	49.6	54.9	1,936,000	1,702,000
	145	Falls	*	27,500	*	21,400	*	55.3	*	1,182,000
	147	Fannin	56,700	54,100	41,200	39,100	62.9	58.5	2,590,000	2,289,000
	181	Grayson	49,800	47,100	46,800	42,100	64.6	63.2	3,021,000	2,658,000
	193	Hamilton	10,600	10,000	7,100	5,000	28.9	27.0	205,000	135,000
	217	Hill	55,000	47,000	51,000	44,000	48.0	49.4	2,450,000	2,173,000
	231	Hunt	25,500	28,000	23,000	27,000	53.0	64.4	1,220,000	1,740,000
	251	Johnson	17,400	16,000	13,000	11,200	46.2	37.5	600,000	420,000
	257	Kaufman	18,500	17,500	11,000	9,300	44.0	46.2	484,000	430,000

District Code	County ANSI Code	District and County	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
			2013	2014	2013	2014	2013	2014	2013	2014
	277	Lamar	*	24,000	*	11,500	*	52.2	*	600,0
	293	Limestone	7,300	*	4,000	*	66.0	*	264,000	
	309	McLennan	42,100	37,000	34,100	35,500	50.0	47.9	1,704,500	1,700,0
	331	Milam	19,100	16,200	17,800	15,500	45.1	51.6	803,000	800,0
	349	Navarro	13,700	6,900	12,000	3,500	55.0	28.6	660,000	100,0
	491	Williamson	20,800	19,100	19,800	18,100	44.9	53.4	890,000	966,8
	888	Other Counties	79,100	22,800	68,900	18,500	57.3	47.6	3,946,000	880,0
	999	District 4	647,500	570,900	531,100	466,100	52.5	52.3	27,890,000	24,376,0
	395	Robertson	*	3,800	*	2,460	*	48.6	*	119,5
52	888	Other Counties	*	9,500	*	1,740	*	51.3	*	89,3
	999	District 5-S	*	13,300	*	4,200	*	49.7	*	208,8
60	999	District 6	5,800	4,100	4,800	1,800	36.9	52.2	177,000	94,0
	081	Coke	11,000	12,300	4,200	6,300	19.0	15.2	80,000	96,0
	095	Concho	62,000	56,200	34,100	30,700	25.7	25.3	875,000	776,0
	171	Gillespie	6,100	6,600	2,800	4,300	28.6	14.0	80,000	60,0
	281	Lampasas	*	2,100	*	1,600	*	27.2	*	43,5
	307	McCulloch	46,700	43,300	30,500	21,200	18.6	11.2	567,500	237,4
	319	Mason	*	1,100	*	200	*	44.0	*	8,8
70	383	Reagan	*	11,400	*	5,200	*	7.5	*	39,0
	411	San Saba	18,100	17,200	5,700	10,200	20.0	24.2	114,000	247,0
	413	Schleicher	4,400	4,000	1,300	700	38.5	8.6	50,000	6,0
	451	Tom Green	68,400	52,000	56,400	34,200	31.1	24.0	1,754,000	820,0
	463	Uvalde	21,500	27,800	11,500	23,400	42.3	38.2	487,000	893,0
	888	Other Counties	45,300	25,500	9,000	9,500	15.3	14.0	137,500	133,3
	999	District 7	283,500	259,500	155,500	147,500	26.7	22.8	4,145,000	3,360,0
81	029	Bexar	6,400	7,500	4,100	6,800	30.1	31.5	123,500	214,0
	055	Caldwell	2,400	*	1,700	*	17.6	*	30,000	
	089	Colorado	2,100	*	1,700	*	38.2	*	65,000	
	123	De Witt	*	600	*	500	*	38.0	*	19,0
	187	Guadalupe	13,300	11,100	11,200	9,900	22.8	29.8	255,700	294,8

District Code	County ANSI Code	District and County	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
			2013	2014	2013	2014	2013	2014	2013	2014
	209	Hays	2,500	*	1,100	*	16.8	*	18,500	
	325	Medina	18,600	26,200	12,700	22,100	38.0	31.9	482,000	705,000
	453	Travis	4,200	5,400	3,900	5,000	38.2	42.5	149,000	212,400
	493	Wilson	4,100	3,600	2,100	3,280	23.3	46.5	49,000	152,600
	888	Other Counties	16,300	21,700	7,700	19,420	36.9	39.7	284,300	770,200
	999	District 8-N	69,900	76,100	46,200	67,000	31.5	35.3	1,457,000	2,368,000
	355	Nueces	*	8,000	*	7,900	*	38.0	*	300,000
82	888	Other Counties	7,500	3,700	5,000	3,700	6.6	34.6	33,000	128,000
	999	District 8-S	7,500	11,700	5,000	11,600	6.6	36.9	33,000	428,000
	239	Jackson	7,200	*	4,500	*	34.0	*	153,000	
	481	Wharton	*	4,000	*	3,850	*	61.0	*	235,000
90	888	Other Counties	14,900	16,400	12,500	14,150	49.8	56.2	622,000	795,000
	999	District 9	22,100	20,400	17,000	18,000	45.6	57.2	775,000	1,030,000
	163	Frio	10,200	14,100	6,200	8,500	44.0	53.5	273,000	455,000
	249	Jim Wells	*	3,900	*	3,300	*	34.8	*	115,000
96	507	Zavala	*	13,600	*	4,050	*	31.4	*	127,000
	888	Other Counties	16,700	5,200	9,800	2,550	34.8	33.3	341,000	85,000
	999	District 10-N	26,900	36,800	16,000	18,400	38.4	42.5	614,000	782,000
98	888	Other Districts	70,000	37,700	22,000	6,500	34.1	55.9	751,000	363,200
99	999	Texas	6,300,000	6,000,000	2,350,000	2,250,000	29.0	30.0	68,150,000	67,500,000

Data suppressed due to confidential

Last Modified: 03/14/2016

Questions? Comments? Suggestions? Please email [nassrfospr@nass.usda.gov](mailto:nassrfospr@nass.usda.gov) (mailto:nassrfospr@nass.usda.gov) or call (512) 916-5581

# USDA's National Agricultural Statistics Service

## Southern Plains Regional Field Office *(and the Texas Field Office)*

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### County Estimates

For information contact [Quentin Hart \(mailto:Quentin.Hart@nass.usda.gov?cc=NASSRFOSPR@nass.usda.gov\)](mailto:Quentin.Hart@nass.usda.gov?cc=NASSRFOSPR@nass.usda.gov).

View our [district map \(./. /. /Charts & Maps/distmap2.php\)](#).

### Texas Non-Irrigated Wheat County Estimates

District Code	County ANSI Code	District and County	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
			2013	2014	2013	2014	2013	2014	2013	2014
11	011	Armstrong	62,000	57,000	9,300	17,000	6.0	10.6	56,000	180,000
	045	Briscoe	44,000	*	1,000	*	7.0	*	7,000	
	065	Carson	69,000	*	28,400	*	10.4	*	294,000	
	153	Floyd	*	81,000	*	8,000	*	12.9	*	103,000
	179	Gray	43,000	38,000	27,000	20,000	10.0	12.0	270,000	239,000
	233	Hutchinson	*	44,000	*	5,000	*	16.8	*	84,000
	357	Ochiltree	133,000	130,000	49,500	70,000	13.1	14.0	650,000	980,000
	381	Randall	*	109,000	*	12,000	*	6.4	*	77,000
	888	Other Counties	1,249,000	1,116,000	124,800	133,000	13.8	13.0	1,723,000	1,727,000
999	District 1-N	1,600,000	1,575,000	240,000	265,000	12.5	12.8	3,000,000	3,390,000	
12	303	Lubbock	*	9,000	*	2,500	*	14.4	*	36,000
	305	Lynn	*	18,000	*	4,500	*	18.9	*	85,000
	888	Other Counties	252,000	188,000	18,000	43,000	16.7	11.2	300,000	483,000
	999	District 1-S	252,000	215,000	18,000	50,000	16.7	12.1	300,000	604,000
21	087	Collingsworth	*	35,000	*	6,500	*	16.5	*	107,000
	483	Wheeler	21,000	20,000	7,000	4,000	12.1	10.0	85,000	40,000
	487	Wilbarger	155,000	*	84,000	*	16.0	*	1,344,000	
	888	Other Counties	486,000	596,000	239,000	254,500	14.5	13.4	3,471,000	3,413,000
	999	District 2-N	662,000	651,000	330,000	265,000	14.8	13.4	4,900,000	3,560,000

District Code	County ANSI Code	District and County	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
			2013	2014	2013	2014	2013	2014	2013	2014
	023	Baylor	*	124,000	*	50,000	*	16.2	*	810,000
	083	Coleman	52,000	*	22,000	*	20.5	*	450,000	
	207	Haskell	190,000	178,000	56,000	45,000	15.1	11.0	846,000	494,000
	275	Knox	170,000	172,000	64,000	39,000	20.0	10.6	1,280,000	415,000
	353	Nolan	18,000	*	3,500	*	15.9	*	55,500	
	399	Runnels	*	147,000	*	84,000	*	13.7	*	1,150,000
	888	Other Counties	660,000	439,000	244,500	112,000	22.0	14.6	5,368,500	1,631,000
	999	District 2-S	1,090,000	1,060,000	390,000	330,000	20.5	13.6	8,000,000	4,500,000
30	049	Brown	*	9,300	*	2,800	*	13.6	*	38,000
	888	Other Counties	*	422,700	*	107,200	*	16.4	*	1,762,000
	999	District 3	*	432,000	*	110,000	*	16.4	*	1,800,000
40	035	Bosque	5,700	*	1,400	*	27.9	*	39,000	
	085	Collin	*	40,000	*	37,000	*	63.3	*	2,341,000
	119	Delta	11,500	9,000	11,400	9,000	75.0	72.2	855,000	650,000
	121	Denton	*	37,000	*	34,000	*	37.6	*	1,280,000
	193	Hamilton	*	10,000	*	5,000	*	27.0	*	135,000
	217	Hill	55,000	47,000	51,000	44,000	48.0	49.4	2,450,000	2,173,000
	231	Hunt	25,500	28,000	23,000	27,000	53.0	64.4	1,220,000	1,740,000
	251	Johnson	17,400	16,000	13,000	11,200	46.2	37.5	600,000	420,000
	257	Kaufman	18,500	17,500	11,000	9,300	44.0	46.2	484,000	430,000
	277	Lamar	*	24,000	*	11,500	*	52.2	*	600,000
	293	Limestone	7,300	*	4,000	*	66.0	*	264,000	
	309	McLennan	*	37,000	*	35,500	*	47.9	*	1,700,000
	349	Navarro	*	6,900	*	3,500	*	28.6	*	100,000
	888	Other Counties	499,100	292,600	410,200	238,000	52.6	53.5	21,588,000	12,741,000
	999	District 4	640,000	565,000	525,000	465,000	52.4	52.3	27,500,000	24,310,000

District Code	County ANSI Code	District and County	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
			2013	2014	2013	2014	2013	2014	2013	2014
	999	District 6	*	1,000	*	400	* 32.5	*	13,000	
70	081	Coke	11,000	*	4,200	*	19.0 *	80,000		
	095	Concho	59,000	54,000	33,000	28,900	24.2 24.2	800,000	700,000	
	451	Tom Green	55,000	41,000	44,000	26,200	20.3 17.9	895,000	470,000	
	463	Uvalde	12,200	18,000	4,000	14,900	22.5 26.8	90,000	400,000	
	888	Other Counties	112,800	118,000	44,800	58,000	17.9 14.3	800,000	830,000	
	999	District 7	250,000	231,000	130,000	128,000	20.5 18.8	2,665,000	2,400,000	
81	055	Caldwell	2,400	*	1,700	*	17.6 *	30,000		
	089	Colorado	2,100	*	1,700	*	38.2 *	65,000		
	209	Hays	2,500	*	1,100	*	16.8 *	18,500		
	325	Medina	14,800	21,000	9,000	17,400	28.9 25.3	260,000	440,000	
	453	Travis	4,200	*	3,900	*	38.2 *	149,000		
	493	Wilson	*	2,800	*	2,480	* 44.4	*	110,000	
	888	Other Counties	37,000	44,700	22,600	40,120	26.9 35.6	607,500	1,430,000	
	999	District 8-N	63,000	68,500	40,000	60,000	28.3 33.0	1,130,000	1,980,000	
96	249	Jim Wells	*	3,900	*	3,300	* 34.8	*	115,000	
	507	Zavala	*	8,300	*	3,000	* 24.7	*	74,000	
	888	Other Counties	15,000	9,300	7,000	2,800	23.0 18.9	161,000	53,000	
	999	District 10-N	15,000	21,500	7,000	9,100	23.0 26.6	161,000	242,000	
98	888	Other Districts	528,000	80,000	170,000	37,500	23.2 50.7	3,944,000	1,901,000	
99	999	Texas	5,100,000	4,900,000	1,850,000	1,720,000	27.9 26.0	51,600,000	44,700,000	

Data suppressed due to confidentiality

Last Modified: 03/14/2016

Questions? Comments? Suggestions? Please email [nassfospr@nass.usda.gov](mailto:nassfospr@nass.usda.gov) (<mailto:nassfospr@nass.usda.gov>) or call (512) 916-5581

# USDA's National Agricultural Statistics Service

## Southern Plains Regional Field Office *(and the Texas Field Office)*

### County Estimates

For information contact [Quentin Hart \(mailto:Quentin.Hart@nass.usda.gov?\)](mailto:Quentin.Hart@nass.usda.gov)  
[cc=NASSRFOSPR@nass.usda.gov;Jason.Hardegree@nass.usda.gov](mailto:cc=NASSRFOSPR@nass.usda.gov;Jason.Hardegree@nass.usda.gov).

View our [district map \(.../Charts & Maps/distmap2.php\)](http://.../Charts & Maps/distmap2.php).

### Texas Cash Rents

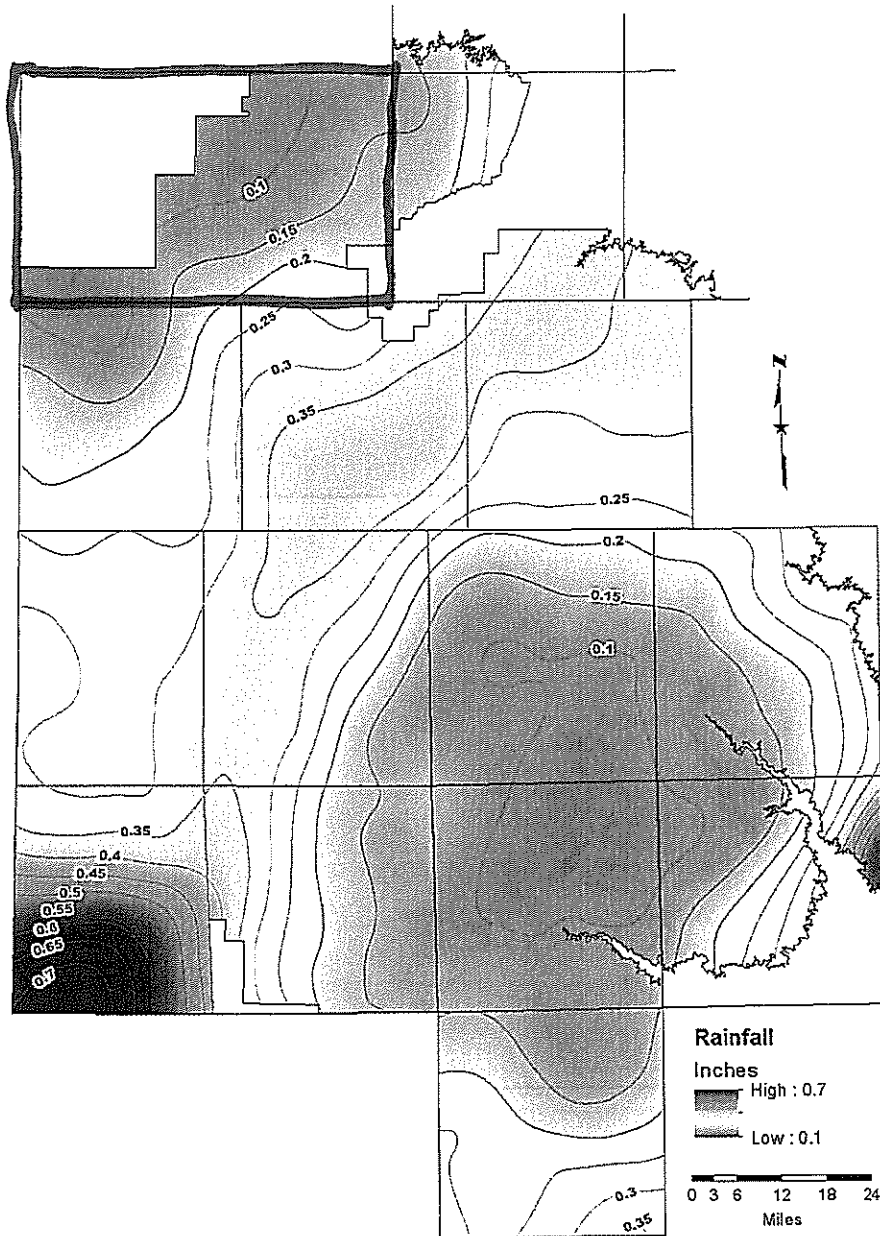
District Code	County ANSI Code	County	Cropland, Irrigated (dollars per acre)		Cropland, Non-irrigated (dollars per acre)		Pastureland (dollars per acre)	
			2013	2014	2013	2014	2013	2014
			11	11	Armstrong	*	*	18.50
	45	Briscoe	45.50	*	15.50	15.00	6.90	7.50
	65	Carson	58.00	45.50	24.50	22.00	7.00	7.00
	69	Castro	78.00	77.00	26.00	25.50	10.50	11.00
	111	Dallam	110.00	88.50	*	38.00	*	6.90
	117	Deaf Smith	58.00	64.00	22.50	22.00	12.00	11.00
	153	Floyd	55.50	*	24.00	22.00	7.30	7.70
	179	Gray	49.00	*	18.50	21.00	6.50	6.40
	189	Hale	106.00	100.00	37.00	38.50	10.00	11.00
	195	Hansford	79.00	*	26.00	28.50	8.60	10.00
	205	Hartley	136.00	141.00	13.50	*	9.40	*
	211	Hemphill	*	*	14.00	10.50	6.00	6.00
	233	Hutchinson	*	91.00	23.50	21.00	7.20	6.90
	295	Lipscomb	*	46.50	13.50	15.50	6.70	6.80
	341	Moore	126.00	131.00	21.50	22.50	8.30	*
	357	Ochiltree	71.00	82.50	21.00	21.00	8.10	8.30
	359	Oldham	*	*	*	*	*	4.30



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2014

VERY  
VERY  
DRY  
NO WHEAT



### January 1 - March 31, 2014 rainfall map

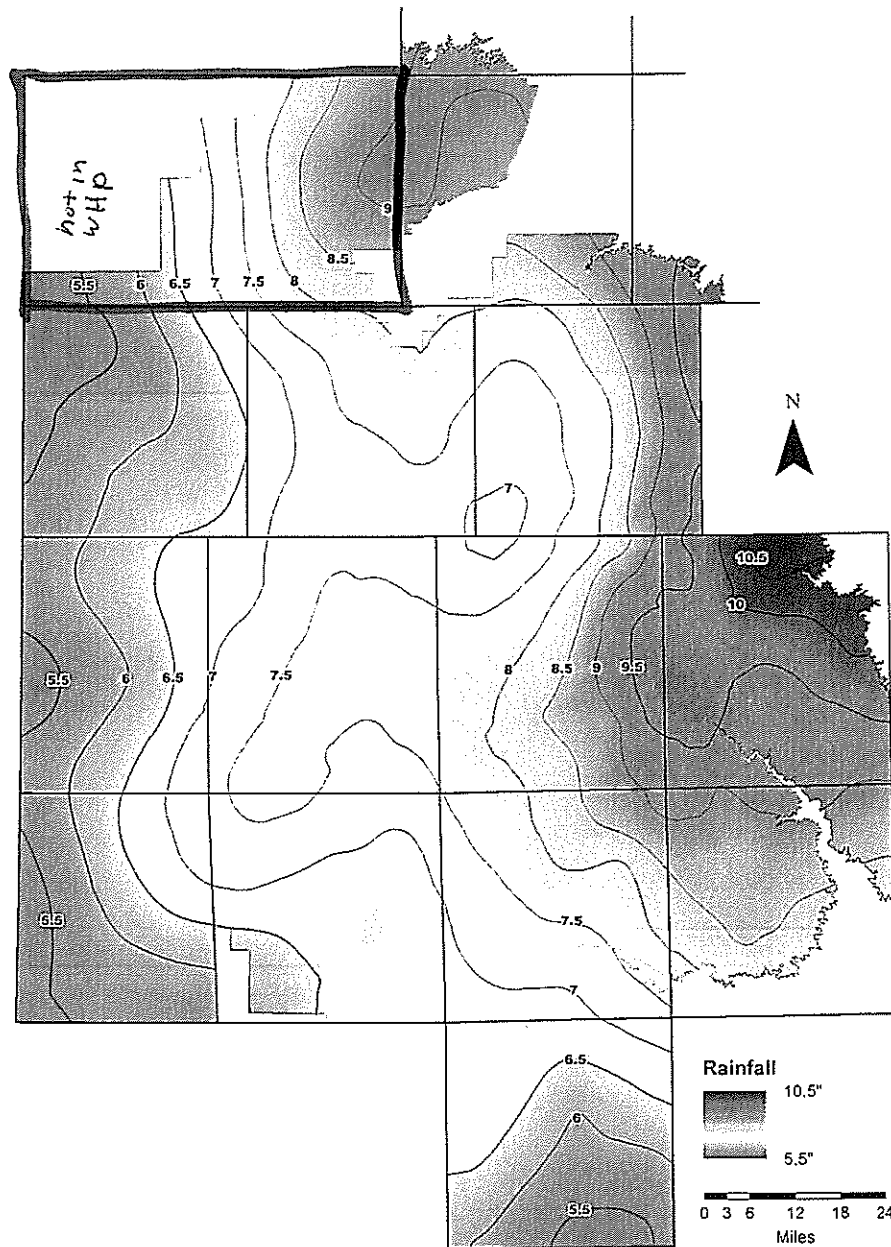
The rainfall map published in the July 2014 print issue of *The Cross Section* was incorrectly labeled as being for the first quarter of 2014--when in fact, it was for the second quarter of 2014.

We are reprinting the above map depicting rainfall totals for the first quarter of 2014, which ranged from 0.1 to 0.7 inches within the district.

*The Cross Section* regrets this error.

2014

APRIL & MAY NO RAIN  
STARTED TO RAIN  
1ST PT OF JUNE



### April 1 to June 30, 2014 rainfall

The rainfall map published in the July 2014 print issue of *The Cross Section* was incorrectly labeled as being for the first quarter of 2014—when in fact, it was for the second quarter of 2014.

We are reprinting the above map depicting rainfall totals for the second quarter of 2014, which ranged from 5.5 inches to 10.5 inches within the district.

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

## 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, Location *	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
	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
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

Ag District code, County FIPS code, Location *	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
	2014	2015	2014	2015	2014	2015	2014	2015
	11, 421, Sherman		12,500		11,600	65.6		
11, 437, Swisher		29,500		26,500	39.8			1,055,000
11, 045, Briscoe	14,800		13,200		31.8		420,000	
11, 065, Carson	36,600	33,900	34,200	32,900	43.6	51.2	1,490,000	1,686,000
11, 888, Other counties	225,800	169,500	167,600	154,200	36.2	50.1	6,062,000	7,720,000
11, 999, District 1-N	459,000	400,500	366,000	373,000	36.8	48.3	13,472,000	18,028,000
12, 107, Crosby	6,800	16,300	6,200	14,100	31.1	36.4	193,000	513,000
12, 115, Dawson	14,900		13,900		41.4		576,000	
12, 165, Gaines		14,900		14,600	29.1			425,000
12, 219, Hockley		44,100		38,800	36.8			1,426,000
12, 279, Lamb	19,400	19,800	12,500	17,700	47.4	32.3	592,000	572,000
12, 303, Lubbock	27,300		23,000		28.1		646,000	
12, 305, Lynn	23,800	34,400	22,800	32,300	25.0	42.9	571,000	1,385,000
12, 017, Bailey	26,200	22,100	18,900	20,300	31.9	32.8	603,000	666,000

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

## County Estimates

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View our [district map \(.../Charts & Maps/distmap2.php\)](#).

### Texas Irrigated Corn County Estimates

Ag District code, County FIPS code, Location *	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
	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		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	

# USDA's National Agricultural Statistics Service

## Southern Plains Regional Field Office *(and the Texas Field Office)*

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### County Estimates

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View our [district map \(.../Charts & Maps/distmap2.php\)](#).

### Texas Non-Irrigated Corn County Estimates

Ag District code, County FIPS code, Location *	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
	2014	2015	2014	2015	2014	2015	2014	2015
	11, 069, Castro		3,600		1,600		53.2	
11, 117, Deaf Smith		4,100		3,200		96.9		310,000
11, 189, Hale		5,100		5,000		38.8		194,000
11, 369, Parmer		6,000		5,100		37.3		190,000
11, 888, Other counties		23,700		23,300		73.4		1,710,900
11, 999, District 1-N		42,500		38,200		65.2		2,490,000
40, 085, Collin	23,700	7,500	23,200	6,000	120.8	38.8	2,803,000	233,000
40, 097, Cooke	2,200	1,300	1,400	950	75.0	64.4	105,000	61,200
40, 139, Ellis	27,900	27,400	27,900	22,100	107.7	54.9	3,006,000	1,213,000

For information contact [Quentin Hart \(mailto:Quentin.Hart@nass.usda.gov?cc=NASSRFOSPR@nass.usda.gov; Deonne.McCray@nass.usda.gov\)](mailto:Quentin.Hart@nass.usda.gov).

View our [district map \(.../Charts & Maps/distmap2.php\)](#).

**Texas Irrigated Sorghum County Estimates**

Ag District code, County FIPS code, Location *	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
	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
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
11, 045, Briscoe	5,500		5,500		44.7		246,000	
11, 065, Carson	8,700	13,200	8,500	13,100	99.2	106.5	843,000	1,395,000
11, 888, Other counties	169,300	114,800	150,500	101,200	99.1	86.3	14,917,000	8,731,900



Ag District code, County FIPS code, Location *	Acreage Planted (acres)		Acreage Harvested (acres)		Yield per Harvested Acre (bushels)		Production (bushels)	
	2014	2015	2014	2015	2014	2015	2014	2015
	11, 999, District 1-N	340,000	273,000	303,000	239,000	93.7	97.1	28,391,000
12, 107, Crosby	8,700	6,200	8,700	6,000	79.1	82.0	688,000	492,000
12, 115, Dawson	7,500		7,300		51.6		377,000	
12, 165, Gaines		11,800		9,200		42.5		391,000
12, 219, Hockley		17,900		17,800		66.6		1,186,000
12, 279, Lamb	36,300	32,900	28,500	28,800	71.4	85.4	2,034,000	2,460,000
12, 303, Lubbock	14,300		14,100		74.5		1,050,000	
12, 305, Lynn	13,400	15,700	12,500	14,900	58.2	67.6	727,000	1,007,000
12, 017, Bailey	9,900	10,700	5,900	8,000	88.3	83.1	521,000	665,000
12, 888, Other counties	72,900	60,800	68,000	57,300	44.2	58.1	3,006,000	3,328,000
12, 999, District 1-S	163,000	156,000	145,000	142,000	58.0	67.1	8,403,000	9,529,000
22, 999, District 2-S		4,400		3,900		62.8		245,000
40, 999, District 4	1,100	2,700	1,000	2,500	87.7	92.0	87,700	230,000
70, 451, Tom Green	1,900	2,000	1,200	1,500	74.3	94.0	89,100	141,000
70, 463, Uvalde		2,600		2,500		72.8		182,000
70, 888, Other counties	3,000	1,300	2,500	1,100	74.0	93.6	184,900	103,000
70, 999, District 7	4,900	5,900	3,700	5,100	74.1	83.5	274,000	426,000



## 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 average. 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  
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.
      - 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 [www.nass.usda.gov](http://www.nass.usda.gov) 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.

## 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 discession.

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

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 live-stock.
- 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.

# 2016 AG VALUE

We dropped a year 2009 and added 2014, (2010 thru 2014). 2010 was a good year. 2011 thru 2013 were drought years. 2014 rain came in June and helped our pasture and irrigated crops were a little too late for dryland. The subsidies went away in 2014. I used cash lease for dry land (20) and pasture (10). Ag Advisory Board and some big farmers agree that cash lease or dryland vs share crop is 50 – 50. It was an average year for Irrigated farmers with average yields and average prices. Prices fell from 2013. Native grass got enough rain to get healthy and average income was 10.00. Our survey showed dry wheat (20.00) good grazing to (5.00) poor

grazing. There was no dry harvest, dry wheat  milo only in certain areas where they did have more rainfall.

Very little grazing on dry wheat, however there was some grazing on the milo stalks

## 2016 MARKET VALUE ON AG LAND

~~Based on 2014-2015 Survey, Irrigation, Dry, & Pasture calculations~~

Irg		Dry		Pasture	
2015	2016	2015	2016	2015	2016
G – 1800	1800	525	600	450	450
B – 1500	1500	525	550	450	450
O – 1300	1300	475	500	425	425
Y + 1200	1200	450	450	425	425
Y 1100	1100	425	450	400	400
BR 700	700	425	425	400	400
S 600	600	400	400	350	350
O 425	425	400	400	350	350

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 2016. 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 has helped our native grass. I choose to leave native grass at 450/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.

2016

MARKET VALUE SCHEDULE

DEAF SMITH COUNTY APPRAISAL DISTRICT

Pasture Land	Dry Land Farm Land	Irrigated Farm	Improved Pasture	
Class \$/Acre	Class \$/Acre	In CRP	Class \$/Acre	Class \$/Acre
*1 450	1 600	700	G 1800	1-450
2 450	2 550		B 1500	2-450
3 425	3 500		O 1300	3-425
4 425	4 450		Y+ 1200	4-425
5 400	5 450		Y 1100	5-400
6 400	6 425		BR 700	6-400
7 380	7 400		S 600	7-380
8 380	8 400		D 425	8-380

- G Green Best irrigation water in county
- B Blue Good
- O Orange Fair
- Y 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/ac  
¼ sec. 65,000.00 120ac = 542  
½ sec. 115,000.00 240ac = 480  
Sec. 115,000.00 490ac = 235  
1,257 ÷ 3 = 419 at 65% good = 272 say 270/ac

Use 3gpm/1ac Example 400gpm ÷ 3 = 133ac Irg

1. Rule of Thumb – Dry land Market Value = 100bu wheat/ac (Jan 3.63)  
100bu x 5.00 = 500.00
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 lot	
BRUM	600	350-400		
CHRIS T (SHOULD 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	550-600 BIG- 450- 500-SMALL	450-500		750
BILLY CREEK	450	350		
LAND BANK	650-700	450		

- 1 COW CALF OPERATORS WANT GRASS AND WELL 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.



# 2016 DRYLAND

9202	4-4-Sec 29 - 90ac		Dry	300	8/24/2010	Bad Sale Family Member
28179	K6-13 w/2	320ac	Dry CRP	320ac	715/ac	-1 well 100gpm
9644	K-5-Sec 60 - 218ac		Mix	335	9/10/2010	
919967	K-11-Sec 30 E/2 - 320ac		Dry	350	10/1/2010	
8913	3-1-Sec 31 S/2 - 320ac		Mix	360	8/25/2010	Bind Weed
8915	3-1-Sec 32 E/2 - 316.3ac		Mix	360	8/25/2010	
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		Dry	460	1/1/2011	
8630	3-3-Sec 1 SW/PT 54ac	822ac	Dry	460	1/1/2011	
919998	4-3-Sec 35 2ac		Dry	460	1/1/2011	
9518	6-3-Sec 2	664ac	Dry	470/ac	3/21/2014	
	7-3-Sec 27,34					
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 lrg
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	
9488		640ac	Dry	500	12/31/2014	
9500						
9879		328ac	Dry	525	5/15/2015	
9488	6-2-Sec 15 E/2 320ac	640ac	Dry	525	11/11/2010	
9500	6-2-Sec 22 E/2 320ac		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	
9303	5-2-Sec 22	320ac	Dry	650/ac		CRP
8575	2-4-Sec 20	240ac	Crp Dry	650	5/29/2014	More than
9965	Carter & Head	183ac	Dry	600	6/24/2013	
7337	K-8-Sec 53	213ac	Dry	675	6/24/2013	Some lrg
9424	5R4 Sec 28	160ac	Sub-lrg	800	6/1/2015	No wells but sprinkler runs on it
9722						
27688	k-6-Sec 28	640ac	Dry	700/ac	3/30/2012	High
4690	M-7-Sec 43	109ac	Dry	700/ac	5/25/2012	Includes wind right 50%
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
26089	K8-56	130 CRP 35 pasture		700	6/23/2015	
7356			Dry			
10327	k-8-62 All	649ac	Slight lrg	770/ac	12/28/2012	

921066 Chss Robinson

9352  
7322  
9354

T5R2  
T5R3

176ac Dry 721/9c 5-26-16

960ac 640 grass 418/ac

~~320ac~~ 320 dry 600/ac - 5-3-16

# 2016 IRRIGATION

9713	K-6-Sec 13 E/2 320ac		575/ac	4/15/2011	—CRP with old wells
8577	Township-2-4 Sec 21 320ac				
8581	Town ship-2-4 Sec 22 185.3ac	505.3ac	600/ac	4/10/2012	Bussy-Rough Pasture 286 grass 219 CRP
7108	K-7-Sec 51 655ac		655/ac	7/8/2010	Low lrg
7151	K-7-Sec 81 N/2 328 ac		750/ac	3/25/2011	Low
6864	K-4-Sec 19 & 20	1,280ac	800/ac	6/5/2014	lrg grass mix 360/ac-lrg 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					
			10.00		
11222	K-3-Sec 44 N/2	259ac	840/ac	5/15/2012	—Pasture & CRP—3 Old Wells
7215	K-8-Sec11 E/2	301.486	850/ac	6/20/2012	—weak-to fair water
24810	Blk-7-Sec 50	315ac	884/ac	5/1/2014	—relative?
6612	K-3-Sec 86	82.5ac	909/ac	1/18/2010	—CRP had to pull pump & fit well
8370	BLK-7-Sec 47N/2	320ac	938/ac	8/31/2015	—Seems low
8044	K-3-Sec 86 had to drill well but in good loc 82.5ac		910/ac	1/18/2010	—CRP Old wells
10324	K-4-13 E/2	320ac	1,000/ac	9/26/2012	
7314	K-8-Sec 48 320ac				
7316	K-8-Sec 49 323ac				
7324	K-8-Sec 50 143ac	946ac	1,001/ac	3/7/2012	not much water—Farmer Garth
21428	K-8-Sec 49 NE/4 160ac				
7069	K-7-Sec 29 S/2 328.3ac				
7071	K-7-Sec 31 658.5ac	986.8ac	1,112/ac	3/22/2012	—Diary low water
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				
5207	K-3-41	100ac	1100/ac	6-1-16	—Avg water no sprinkler
11222	K-3-44	260ac	1192/ac	5/20/2012	—CRP
6976	K-4-Sec 78 S/2 311ac		1,200/ac	12/28/2010	—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	
8014	M-7-129	346ac	1,400/ac	2/9/2015	
8012					
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
7385	K-8-Sec 71 632.75ac				
8595	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				
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 lrg
10707		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
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				
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	5/20/2014	—without sprinkler 2,300/ac

# 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		
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 lrg	
7170	K-2-Sec 93 All	654ac	Pasture/was lrg	700/ac	11/25/2013	after sub imp	
920656	K-4-Sec 19	294ac	Pasture	715/ac	10/28/2014	surrounded by lrg.	
9644	K-5-Sec 60	220ac	Crp & Native	1,500/ac		too high adjoins their other property	
12381	K-5-Sec 46	193ac		360,000 -162,900	Imp		
				<hr/>			
				197,100 ÷ 193ac = 1,021 say 1,000/ac			

9322 5-2

640 ac 418/ac



United States  
Department of  
Agriculture

National  
Agricultural  
Statistics  
Service



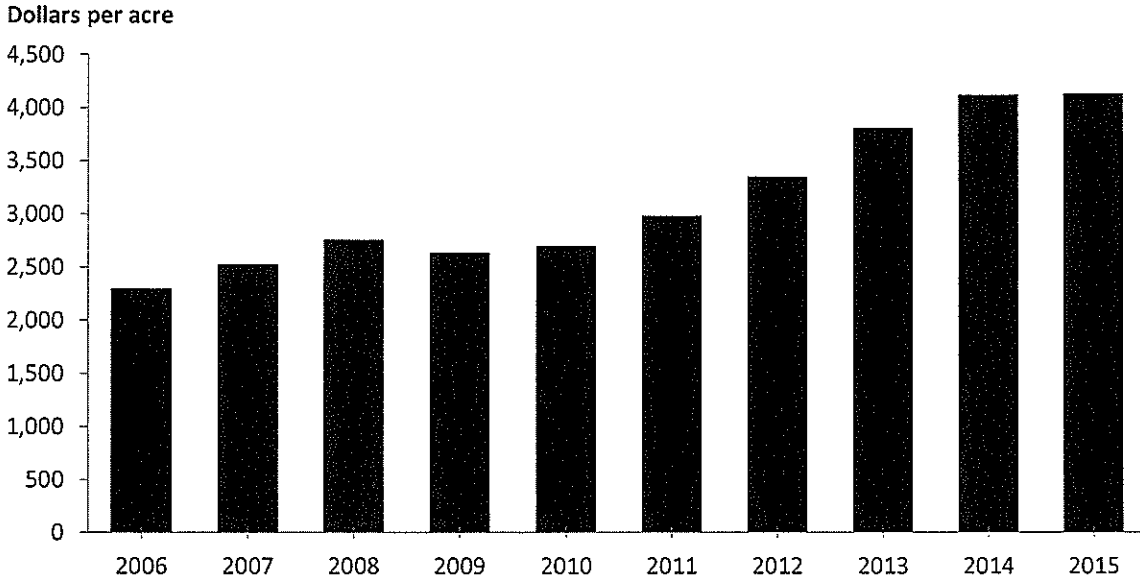
ISSN: 1949-1867

# Land Values 2015 Summary

## August 2015

11-11-15

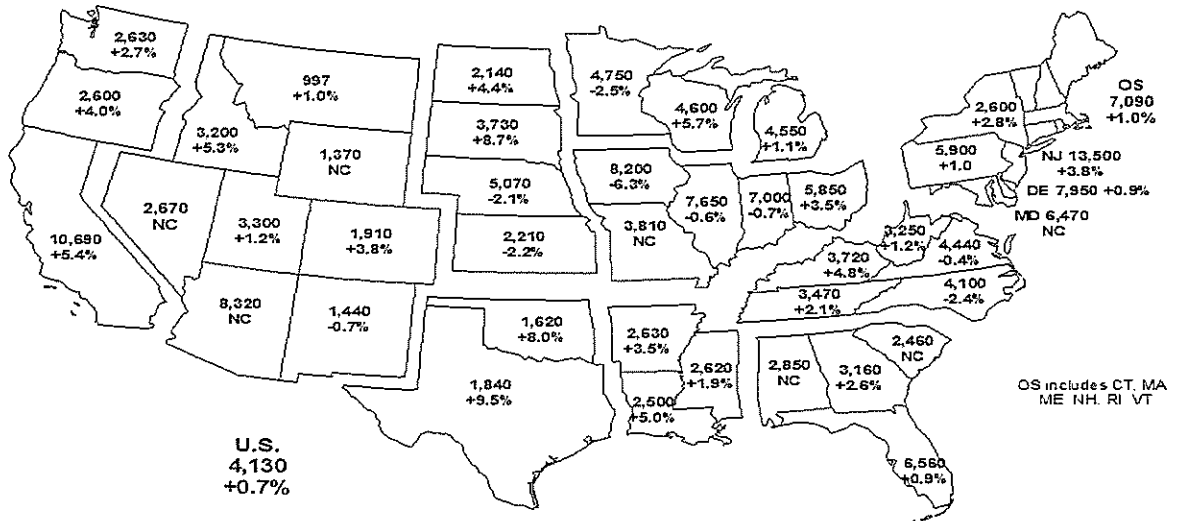
# Average Cropland Value -- United States



USDA - NASS  
August 5, 2015

## 2015 Cropland Value by State

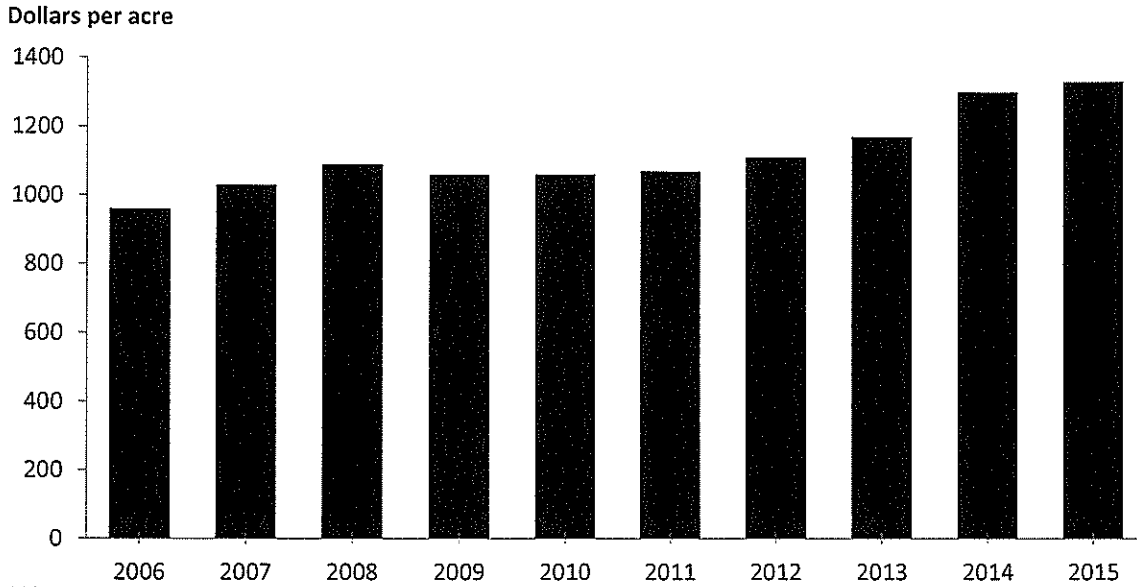
Dollars per Acre and Percent Change from 2014



USDA - NASS  
August 5, 2015

NC = No Change  
(X) = Not applicable

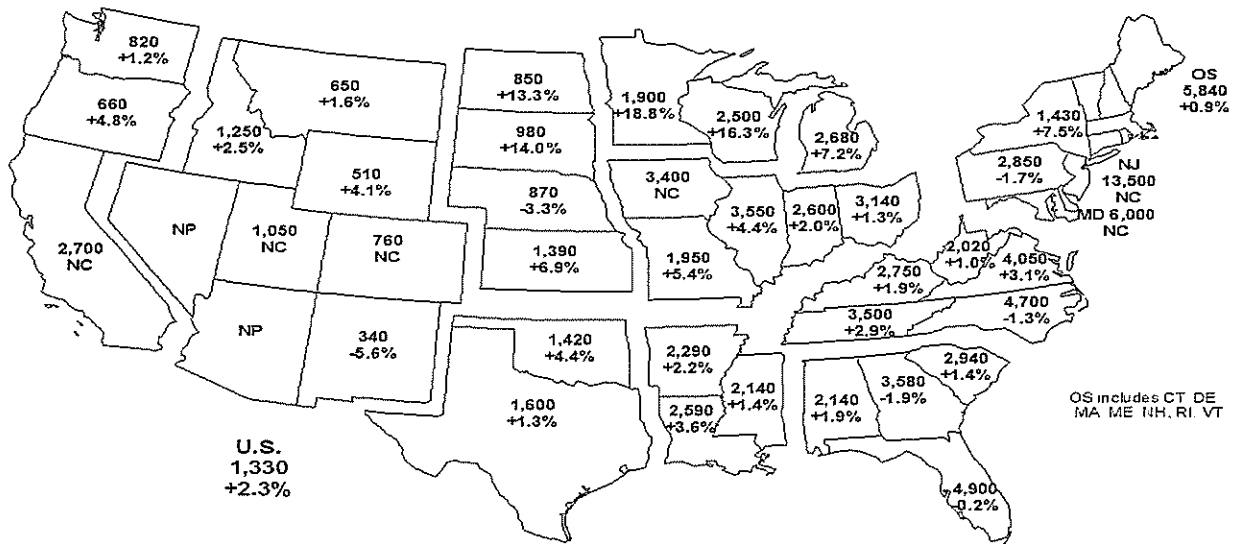
# Average Pasture Value -- United States



USDA - NASS  
August 5, 2015

## 2015 Pasture Value by State

Dollars per Acre and Percent Change from 2014



USDA - NASS  
August 5, 2015

NC = No Change  
NP = Not published due to insufficient reports  
(X) = Not applicable

Pasture, Average Value per Acre – Region, State, and United States: 2011-2015 (continued)

Region and State	2011	2012	2013	2014	2015	Change 2014-2015
	(dollars)	(dollars)	(dollars)	(dollars)	(dollars)	(percent)
Southeast .....	3,900	3,700	3,770	3,790	3,790	-
Alabama .....	1,830	1,850	2,000	2,100	2,140	1.9
Florida .....	4,910	4,820	4,850	4,910	4,900	-0.2
Georgia .....	4,750	3,910	3,850	3,650	3,580	-1.9
South Carolina .....	2,980	2,960	2,820	2,900	2,940	1.4
Delta .....	2,120	2,130	2,190	2,270	2,320	2.2
Arkansas .....	2,160	2,110	2,160	2,240	2,290	2.2
Louisiana .....	2,200	2,300	2,400	2,500	2,590	3.6
Mississippi .....	2,000	2,030	2,070	2,110	2,140	1.4
Southern Plains .....	1,350	1,390	1,410	1,540	1,570	1.9
Oklahoma .....	985	1,060	1,210	1,360	1,420	4.4
Texas .....	1,430	1,460	1,450	1,580	1,600	1.3
Mountain .....	523	550	594	611	614	0.5
Arizona <sup>3</sup> .....	(D)	(D)	(D)	(D)	(D)	(X)
Colorado .....	640	640	680	760	760	-
Idaho .....	1,230	1,220	1,220	1,220	1,250	2.5
Montana .....	530	570	580	640	650	1.6
Nevada <sup>3</sup> .....	(D)	(D)	(D)	(D)	(D)	(X)
New Mexico <sup>3</sup> .....	290	330	320	360	340	-5.6
Utah <sup>3</sup> .....	920	920	950	1,050	1,050	-
Wyoming .....	450	480	470	490	510	4.1
Pacific .....	1,620	1,590	1,590	1,610	1,630	1.2
California .....	2,710	2,680	2,650	2,700	2,700	-
Oregon .....	640	600	620	630	660	4.8
Washington .....	810	800	800	810	820	1.2
United States <sup>4</sup> .....	1,070	1,110	1,170	1,300	1,330	2.3

- Represents zero.

(D) Withheld to avoid disclosing data for individual operations.

(X) Not applicable.

<sup>1</sup> Included in Other States prior to 2014

<sup>2</sup> Includes: Connecticut, Delaware, Maine, Maryland (prior to 2014), Massachusetts, New Hampshire, Rhode Island, and Vermont.

<sup>3</sup> Excludes American Indian Reservation land.

<sup>4</sup> Excludes Alaska and Hawaii.

## Irrigated and Non-Irrigated Cropland, Average Value per Acre – State: 2011-2015

[Only States with significant irrigated acreage appear in this table]

Region, State, and land type	2011	2012	2013	2014	2015	Change 2014-2015
	(dollars)	(dollars)	(dollars)	(dollars)	(dollars)	(percent)
<b>Corn Belt</b>						
Missouri all cropland .....	2,790	3,120	3,500	3,810	3,810	-
Irrigated .....	3,320	3,640	4,140	4,750	5,130	8.0
Non-irrigated .....	2,750	3,080	3,450	3,730	3,700	-0.8
<b>Northern Plains</b>						
Kansas all cropland .....	1,340	1,650	1,930	2,260	2,210	-2.2
Irrigated .....	1,810	2,250	2,760	3,280	3,270	-0.3
Non-irrigated .....	1,290	1,590	1,840	2,150	2,090	-2.8
Nebraska all cropland .....	3,130	4,190	4,860	5,180	5,070	-2.1
Irrigated .....	4,080	5,610	6,700	7,100	6,870	-3.2
Non-irrigated .....	2,510	3,270	3,730	4,000	3,970	-0.8
South Dakota all cropland .....	1,790	2,200	2,840	3,430	3,730	8.7
Irrigated .....	(D)	(D)	(D)	(D)	(D)	(X)
Non-irrigated .....	1,780	2,190	2,820	3,400	3,700	8.8
<b>Southeast</b>						
Florida all cropland .....	6,580	6,420	6,450	6,500	6,560	0.9
Irrigated .....	7,090	7,180	7,280	7,430	7,570	1.9
Non-irrigated .....	6,110	5,720	5,660	5,630	5,610	-0.4
Georgia all cropland .....	3,360	3,130	3,080	3,080	3,160	2.6
Irrigated .....	3,140	2,980	3,120	3,430	3,600	5.0
Non-irrigated .....	3,420	3,170	3,070	2,950	3,000	1.7
<b>Delta</b>						
Arkansas all cropland .....	1,990	2,180	2,380	2,540	2,630	3.5
Irrigated .....	2,300	2,530	2,790	3,000	3,100	3.3
Non-irrigated .....	1,640	1,790	1,760	1,840	1,900	3.3
Louisiana all cropland .....	1,970	2,120	2,260	2,380	2,500	5.0
Irrigated .....	1,850	2,000	2,150	2,270	2,400	5.7
Non-irrigated .....	2,000	2,150	2,300	2,420	2,530	4.5
Mississippi all cropland .....	2,100	2,180	2,470	2,570	2,620	1.9
Irrigated .....	2,330	2,440	2,760	2,930	3,030	3.4
Non-irrigated .....	2,020	2,090	2,330	2,390	2,420	1.3
<b>Southern Plains</b>						
Oklahoma all cropland .....	1,130	1,280	1,390	1,500	1,620	8.0
Irrigated .....	(D)	(D)	(D)	(D)	(D)	(X)
Non-irrigated .....	1,120	1,270	1,370	1,480	1,610	8.8
Texas all cropland .....	1,580	1,590	1,520	1,680	1,840	9.5
Irrigated .....	1,670	1,660	1,700	1,880	2,050	9.0
Non-irrigated .....	1,560	1,580	1,490	1,650	1,800	9.1

See footnote(s) at end of table.

--continued



This 27<sup>th</sup> <sup>Posted</sup> day of May, 2016  
at: 10:40 AM

## 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 1, 2016 at 8:30 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.

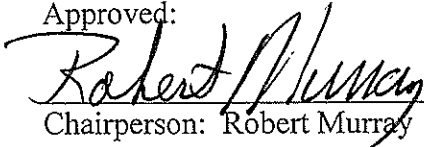
DATED THIS 27<sup>th</sup> DAY OF MAY 2016

Minutes for June 1, 2016 Meeting

- I. Meeting began at 8:37 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 the members of the board.
- III. Statement of Elected/Appointed Officers was read and signed by each member.
- IV. Minutes from the July 21, 2015 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 2016 Hearing Procedures were reviewed and adopted.
  - A. Motion to adopt Hearing Procedures as written was made by Aaron Hutto.
  - B. 2<sup>nd</sup> by Greg Chavez.
  - 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 2016 Appraisal Records to the ARB.
- VIII. Supplemental records correcting errors, omissions, and late exemptions for 2015 and prior for quarters ending September 2015, December 2015 and March 2016 were discussed and approved.
  - A. Motion to approve appraisal roll corrections was made by Greg Chavez.
  - B. 2<sup>nd</sup> by Aaron Hutto.
  - C. Approved unanimously.

The next meeting will be held July 19, 2016 to hear protests.

Meeting adjourned at 8:54 a.m.

Approved:  
  
Chairperson: Robert Murray


Date:  
7-19-16

In the name and by the authority of

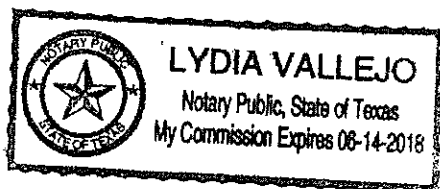
**The State of Texas**

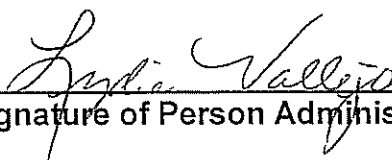
**OATH OF OFFICE**

I, Greg Chavez, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of Appraisal Review Board for Deaf Smith County of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

  
\_\_\_\_\_  
Affiant

SWORN TO and subscribed before me by affiant on this 1<sup>st</sup> day of June, 2016.



  
\_\_\_\_\_  
Signature of Person Administering Oath  
Lydia Vallejo  
\_\_\_\_\_  
Printed Name  
Tax Clerk  
\_\_\_\_\_  
Title

In the name and by the authority of

**The State of Texas**

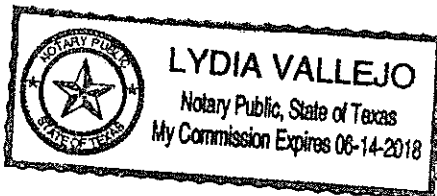
**OATH OF OFFICE**

I, Aaron Huto, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of Appraisal Review Board for Deaf Smith County of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

Aaron Huto

Affiant

SWORN TO and subscribed before me by affiant on this 1st day of June, 2016.



Lydia Vallejo  
Signature of Person Administering Oath

Lydia Vallejo  
Printed Name  
Tax Clerk  
Title

In the name and by the authority of

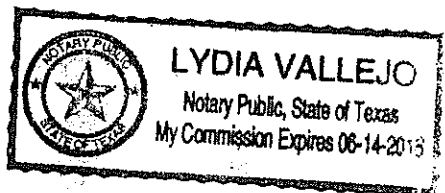
## The State of Texas

# OATH OF OFFICE

I, Robert Murray, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of Appraisal Review Board for Deaf Smith County of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State, so help me God.

Robert Murray  
Affiant

SWORN TO and subscribed before me by affiant on this 1st day of June, 2016.



Lydia Vallejo  
Signature of Person Administering Oath  
Lydia Vallejo  
Printed Name  
Tax Clerk  
Title

STATEMENT OF ELECTED/APPOINTED  
OFFICER

*(pursuant to Tex. Const. art. XVI, §1(b), amended 2001)*

I, Greg Chavez, do solemnly swear (or affirm), that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

**UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING STATEMENT AND THAT THE FACTS STATED THEREIN ARE TRUE.**

June 1, 2016

Date

  
Affiant's Signature

Appraisal Review Board

Position to Which Elected/Appointed

Deaf Smith County

City and/or County

STATEMENT OF ELECTED/APPOINTED  
OFFICER

*(pursuant to Tex. Const. art. XVI, §1(b), amended 2001)*

I, Aaron Hutto, do solemnly swear (or affirm), that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

**UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING STATEMENT AND THAT THE FACTS STATED THEREIN ARE TRUE.**

June 1, 2016  
Date

*Aaron Hutto*  
Affiant's Signature

*Appraisal Review Board*  
Position to Which Elected/Appointed

*Deaf Smith County*  
City and/or County

STATEMENT OF ELECTED/APPOINTED  
OFFICER

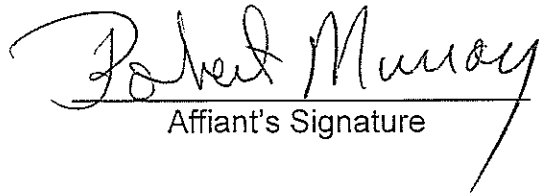
(pursuant to Tex. Const. art. XVI, §1(b), amended 2001)

I, Robert Murray, do solemnly swear (or affirm), that I have not directly or indirectly paid, offered, promised to pay, contributed, or promised to contribute any money or thing of value, or promised any public office or employment for the giving or withholding of a vote at the election at which I was elected or as a reward to secure my appointment or confirmation, whichever the case may be, so help me God.

**UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING STATEMENT AND THAT THE FACTS STATED THEREIN ARE TRUE.**

June 1, 2016

Date

  
Affiant's Signature

Appraisal Review Board

Position to Which Elected/Appointed

Deaf Smith County

City and/or County



Deaf Smith County Appraisal District  
140 E. 3<sup>rd</sup> Street / PO Box 2298  
Hereford, TX 79045

SWORN STATEMENT  
FOR THE  
2016 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.

Signed

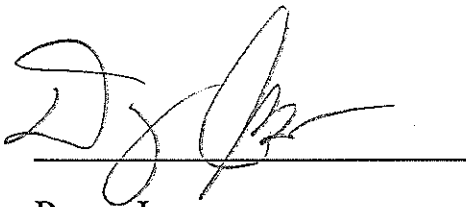


Date June 1, 2016

Danny Jones, Chief Appraiser  
Deaf Smith County Appraisal District

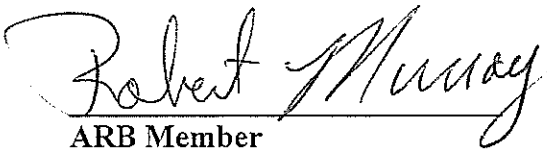
**Deaf Smith County Appraisal District**  
140 E. 3<sup>rd</sup> Street / PO Box 2298  
Hereford, TX 79045

**I, Danny Jones, transfer the appraisal records to the  
Appraisal Review Board.**



Date: 6-1-16

Danny Jones  
Chief Appraiser



ARB Member

## 2016 CAPTURED TOTALS

CAD - DEAF SMITH CAD

Property Count: 11,992

Grand Totals

5/26/2016

3:44:02PM

Land		Value			
Homesite:		27,789,202			
Non Homesite:		92,930,617			
Ag Market:		722,466,145			
Timber Market:		0	Total Land	(+)	
				843,185,964	
Improvement		Value			
Homesite:		283,025,500			
Non Homesite:		836,285,112	Total Improvements	(+)	
				1,119,310,612	
Non Real		Count	Value		
Personal Property:	1,227		408,617,700		
Mineral Property:	1		500		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					408,618,200
					2,371,114,776
Ag	Non Exempt	Exempt			
Total Productivity Market:	722,296,045	170,100			
Ag Use:	111,640,053	27,500	Productivity Loss	(-)	
Timber Use:	0	0	Appraised Value	=	
Productivity Loss:	610,655,982	142,600			
			Homestead Cap	(-)	
				2,188,302	
			Assessed Value	=	
				1,758,270,492	
			Total Exemptions Amount	(-)	
			(Breakdown on Next Page)	130,158,745	
			Net Taxable	=	
				1,628,111,747	

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 0.00 = 1,628,111,747 \* (0.000000 / 100)

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

**2016 CAPTURED TOTALS**

CAD - DEAF SMITH CAD

Property Count: 11,992

Grand Totals

5/26/2016

3:44:02PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	4	0	0	0
DV1	24	0	217,100	217,100
DV1S	1	0	5,000	5,000
DV2	9	0	85,500	85,500
DV3	12	0	106,000	106,000
DV3S	1	0	10,000	10,000
DV4	18	0	168,000	168,000
DV4S	2	0	12,000	12,000
DVHS	14	0	1,220,745	1,220,745
EX	2	0	126,200	126,200
EX-XG	10	0	1,443,000	1,443,000
EX-XI	6	0	2,487,200	2,487,200
EX-XL	1	0	1,100	1,100
EX-XV	206	0	122,974,800	122,974,800
EX366	11	0	3,800	3,800
FR	6	0	0	0
HS	3,207	0	0	0
LIH	2	0	1,298,300	1,298,300
LVE	1	0	0	0
PC	1	0	0	0
<b>Totals</b>		<b>0</b>	<b>130,158,745</b>	<b>130,158,745</b>

Appraisal Review Board  
Deaf Smith County, Texas

## ORDER APPROVING SUPPLEMENTAL APPRAISAL RECORDS

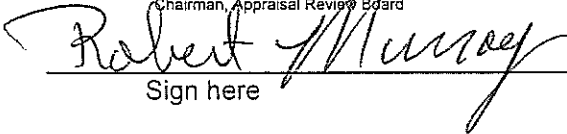
Quarterly Report to ARB

On June 1, 2016, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the supplemental appraisal records from July 17, 2015 to September 23, 2015.

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 1, 2016

Chairman, Appraisal Review Board  
  
Sign here



**CERTIFICATE OF COMPLETION**

The Texas Comptroller of Public Accounts  
Certifies That

*Greg Chavez*

Has Completed the  
Appraisal Review Board Continuing  
Education Training

**2016**



**CERTIFICATE OF COMPLETION**

The Texas Comptroller of Public Accounts  
Certifies That

*Aaron Hutto*

Has Completed the  
Appraisal Review Board Continuing  
Education Training

**2016**

**CERTIFICATE OF COMPLETION**

The Texas Comptroller of Public Accounts  
Certifies That

*Robert Murray*

Has Completed the  
Appraisal Review Board Continuing  
Education Training

**2016**





**CERTIFICATE OF COMPLETION**

The Texas Comptroller of Public Accounts  
Certifies That

*David Tiemann*

Has Completed the  
Appraisal Review Board Continuing  
Education Training

**2016**

**CERTIFICATE OF COMPLETION**

The Texas Comptroller of Public Accounts  
Certifies That

*Danny Jones*

Has Completed the  
Appraisal Review Board Continuing  
Education Training

**2016**



**CERTIFICATE OF COMPLETION**

The Texas Comptroller of Public Accounts  
Certifies That

*Mark Powers*

Has Completed the  
Appraisal Review Board Continuing  
Education Training

**2016**

Posted  
This 15 day of July 2016  
at: 9:13 AM

## 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 19, 2016 at 9:30 A.M.

- I. Roll Call
- II. Review and approve minutes from June 1, 2016 meeting.
- III. Administer Affidavit of Sworn Testimony to Danny Jones, Chief Appraiser and Mark Powers, Assistant Appraiser.
- IV. Administer Exparte Affidavit to board members.
- V. Approve Supplemental Records.
- VI. Hear Protests.
- VII. Approve 2016 Appraisal Records.

DATED THIS 15th DAY OF JULY 2016

Appraisal Review Board  
Deaf Smith County, Texas

## ORDER APPROVING SUPPLEMENTAL APPRAISAL RECORDS

On June 19, 2016, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the 2<sup>nd</sup> quarter 2016 supplemental appraisal records.

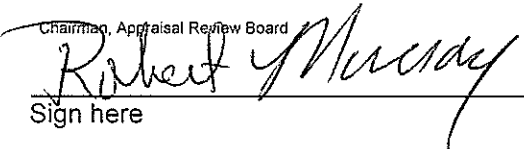
(A report of these supplements will be given to the *Deaf Smith CAD Board of Directors on 7/28/2016*).

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 July 19, 2016

Chairman, Appraisal Review Board

  
Sign here

Appraisal Review Board  
Deaf Smith County, Texas

## ORDER APPROVING APPRAISAL RECORDS FOR 2016

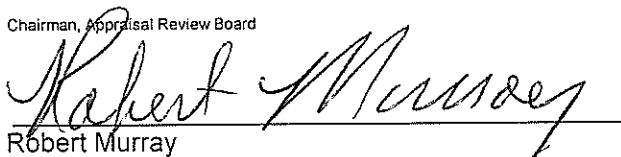
On July 19 2016, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the appraisal records for tax year 2016.

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

  
Robert Murray

Signed on July 19, 2016

# DEAF SMITH CO. APPRAISAL REVIEW BOARD

## ARB Schedule for:

Tuesday, July 19, 2016

#	TIME	OWNER	PROPERTY.ID	PROPERTY	Appraiser	packet	Notes
1	9:30 AM	ARB meets and organizes					
2	10:00 AM	Redbox	919372	value of game / movie rental cds	MP	✓	Protest by Affidavit
3	10:20 AM	Zhang Neng Wu	3947	828 1st Street (Restrault)	DJ	✓	NO Show
4	10:40 AM	Dollar, Wayne	6103	Shop & 4.27 acres, 918 18th Street	MP	✓	NO Show
5	11:00 AM	Southwest Feeders	12211	Business Personal Property	MP	✓	Postponed
6	11:20 AM						↳ later adjusted value and withdrew protest
7	11:40 AM						
BREAK FOR LUNCH							
8	1:00 PM						postponed & later
9	1:20 PM	Sharyland & Golden Spread	7563, 920478, 919869	Duff & Phelps - Agent - Vacant farm land / ag value (SE of town)	MP	✓	withdrew
10	1:40 PM						
11	2:00 PM	ADM Grain, W T Services, West Texas Rural Telephone	Duff & Phelps - Agent 11710, 11738, 918967, 11815, 27459, 24960, 26418, 27458, 26417, 12269, 12166, 12165, 4473, 7891, 4363, 27307, 7890, 7369, 6222, 5785, 5504		MAV, MP	✓	withdrew
12	2:20 PM						
13	2:40 PM						
14	3:00 PM	Nutrius	5636, 12191	Industrial Real & BPP (S. Progressive - old Moorman/ADM property)	MP	✓	Postponed
15	3:20 PM						
16	3:40 PM						later withdrew

96 Protests  
90 Informal Hearings

Minutes for July 19, 2016 Meeting

- I. Meeting began at 9:30 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 1, 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.
  
- 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.
  
- V. Supplement Records were approved.
  - A. Motion to approve supplement records by Greg Chavez.
  - B. 2<sup>nd</sup> by Aaron Hutto.
  - C. Unanimously approved.
  
- VI. Protest Hearings:

**10:00 A.M., Redbox, Personal Property, PID 919372.**

The reason stated on the Notice of Protest Hearing was: (a) value is over market value, (b) value is unequal compared with other properties and (c) value contains exempt intangible assets.

A copy of Redbox's Affidavit was presented to each board member. The affidavit stated in part "Redbox DVDs and gaming software should be considered exempt from personal property assessment and tax due to their intangible content; the value of the physical disks on which the intangible content is stored is immaterial. The same content can be downloaded or rented and streamed from various online media retailers for a comparable price, with no tangible component whatsoever, which indicates that there is no material



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

July 19, 2016 Meeting - Continued

value in the physical medium on which Redbox's content resides." Citing a 1996 Texas Court of Appeals decision in Dallas Central Appraisal District v. Tech Data Corp, the court ruled that software was intangible property and therefore not subject to ad valorem taxation. The essence of transaction test used in this suit focused on the physical storage medium and the information on the medium. The court decided that the information on the disks is what the consumer purchased, not the physical disk. The tests used in Dallas Central Appraisal District v. Tech Data Corp case and tests used by other jurisdictions further demonstrates that our DVDs and Gaming software should be classified as intangible personal property and should be exempt from personal property taxation.

Mark Powers presented an outline of the Appraisal District's view of the case presented by Redbox to each board member. Redbox rents video games and movies. Redbox had rendered their values and then came back and wanted part of their inventory exempted due to being intangible in nature and quoting the above 1996 law. In the past the appraisal districts taxed the computers and taxed the software. This has now changed and we no longer tax the software on a computer because it is intangible. Redbox is now saying the information that is on their CD is intangible and coded in the software and should therefore be exempt. They have filed over 200 protests in the state of Texas. Some Appraisal Districts have decided to give exempt status, some have decided to tax. You can understand a little bit, for example you can download the same movie from Apple TV that Redbox has to your computer and some like Apple do not have to pay property tax on it and Redbox does. So you can see the angle that they are coming from. They are just looking for some way to get their property taxes down.

ARB discussion: There is a difference in electronically downloading and bring home a physical product that can be touched, felt, seen, can be taken to another location and used, etc. It is a product. Aaron Hutto moved that the taxes be kept at the current level. Robert Murray 2<sup>nd</sup> the motion. It was unanimously agreed.

ARB decision: No change in value. Taxes remain the same.

July 19, 2016 Meeting - Continued

**10:20 A.M., Zhang Neng Wu, Case ID 2016-2, PID 3947, Womble Block 9 Higgins Lot 2 (W69.4') PT of Lot 3, W60' of Lots 4-7 & E17.4' of 8.**

Mr. Neng Wu Zhang's signed notice of protest stated "we believe our land market value isn't worth as much as it's appraised for."

Mr. Zhang did not call or show up for the hearing.

ARB decision: Failure to appear or have representation, case dismissed.

**10:40 A.M., Wayne Dollar, PID 6103, K-3 Section 63, 4.27 AC E252.45' W4019.21' N736.45' S2638.89', TR 17, S-359**

Mr. Dollar was protesting the value of his property.

Mr. Dollar did not call or show up for the hearing.

ARB decision: Failure to appear or have representation, case dismissed.

- VII. The 2016 Appraisal Records were approved by the board.
  - A. Motion to approve supplement records by Aaron Hutto.
  - B. 2<sup>nd</sup> by Greg Chavez
  - C. Unanimously approved.

Meeting was adjourned at 11:00 A.M.

Approved

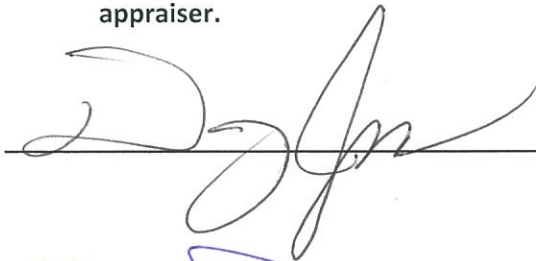
Date

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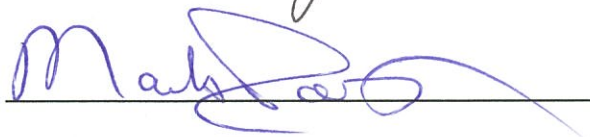
Chairperson: Robert Murray

## 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

8-18-2016

Date

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 Value	2015 WTD Mean Ratio	2015 PTAD Value Estimate	2015 Value Assigned
<b>A. Single-Family Residences</b>	324,385,599	.9782	331,614,802	324,385,599
<b>B. Multi-Family Residences</b>	17,236,410	N/A	17,236,410	17,236,410
<b>C1. Vacant Lots</b>	6,913,500	N/A	6,913,500	6,913,500
<b>C2. Colonia Lots</b>	0	N/A	0	0
<b>D1. Rural Real (Taxable)</b>	45,336,518	1.3582	33,380,773	45,336,518
<b>D2. Real Prop Farm &amp; Ranch</b>	9,885,900	N/A	9,885,900	9,885,900
<b>E. Real Prop NonQual Acres</b>	72,815,576	1.0362	70,271,739	72,815,576
<b>F1. Commercial Real</b>	117,616,000	1.0060	116,914,513	117,616,000
<b>F2. Industrial Real</b>	488,547,800	N/A	488,547,800	488,547,800
<b>G. Oil, Gas, Minerals</b>	500	N/A	500	500
<b>J. Utilities</b>	120,385,600	1.0895	110,496,191	120,385,600
<b>L1. Commercial Personal</b>	137,057,400	1.0074	136,050,625	137,057,400
<b>L2. Industrial Personal</b>	127,913,400	N/A	127,913,400	127,913,400
<b>M. Other Personal</b>	1,584,500	N/A	1,584,500	1,584,500
<b>N. Intangible Personal Prop</b>	0	N/A	0	0
<b>O. Residential Inventory</b>	0	N/A	0	0
<b>S. Special Inventory</b>	5,762,100	N/A	5,762,100	5,762,100
<b>Subtotal</b>	1,475,440,803		1,456,572,753	1,475,440,803
<b>Less Total Deductions</b>	118,850,030		121,020,385	118,850,030
<b>Total Taxable Value</b>	1,356,590,773		1,335,552,368	1,356,590,773 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**

<b>T1</b>		<b>T2</b>		<b>T3</b>		<b>T4</b>
1,384,874,029		1,356,590,773		1,384,874,029		1,356,590,773
	<b>Loss To the Additional \$10,000 Homestead Exemption</b>			<b>50% of the loss to the Local Optional Percentage Homestead Exemption</b>		
	28,283,256		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**

<b>T7</b>		<b>T8</b>		<b>T9</b>		<b>T10</b>
1,384,874,029		1,356,590,773		1,384,874,029		1,356,590,773

T7 = School district taxable value for I&S purposes before the loss to the additional \$10,000 homestead exemption

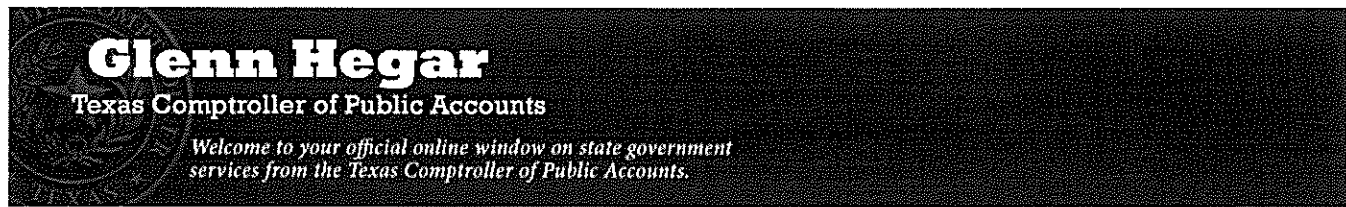
T8 = School district taxable value for I&S purposes after the loss to the additional \$10,000 homestead exemption and the tax ceiling reduction

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

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## 2015 Field Studies Category Worksheet

**059/Deaf Smith  
059-901/Hereford ISD**

**Category A - Stratum 2  
\$ 26,301 - \$ 63,000**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
EVANTS BLOCK 1 HARDWICK L	1015	47,000	50,000	0.9400
EVANTS BLOCK 4 IRWIN BLK	1089	29,500	28,000	1.0536
WELSH CHAPARRAL ESTATES B	11239	55,500	58,000	0.9569
EVANTS BLOCK 8 FORSOM LOT	1206	52,100	55,000	0.9473
EVANTS BLOCK 8 FORSOM LOT	1207	34,700	73,200	0.4740
EVANTS BLOCK 16 THOMPSON	1401	26,700	15,000	1.7800
EVANTS BLOCK 21 LOT 5 (W5	1534	51,400	47,000	1.0936
EVANTS BLOCK 22 BARBER LO	1557	47,500	50,000	0.9500
EVANTS BLOCK 22 BARBER LO	1559	55,400	50,000	1.1080
EVANTS BLOCK 22 BARBER, L	1564	28,700	30,000	0.9567
EVANTS BLOCK 23 FRANCE LO	1617	58,100	57,000	1.0193
EVANTS BLOCK 32 LOT 24 N5	1903	26,900	26,500	1.0151
WOMBLE BLOCK 2, LOT 6 (N5	3636	61,700	60,000	1.0283
WOMBLE BLK 6 LOT 4 (E100'	3831	28,900	35,000	0.8257
RICKETTS, BLOCK 6, S160'	4104	62,000	75,000	0.8267
RICKETTS BLK 19 LOT 5 - 1	4160	58,100	65,000	0.8938
HEREFORD BLK 48 LOT 3 (W/	4549	28,700	20,000	1.4350
MABRY BLOCK 2 LOT 6 (N74'	5047	39,300	37,500	1.0480
MABRY BLOCK 9 WESTERN SKI	5268	51,600	49,000	1.0531
MABRY BLOCK 9 WESTERN SKI	5273	58,400	57,000	1.0246
DENTON PARK BLK 8 LOT 14	5921	48,800	45,000	1.0844
PRICE BLK 3 LOT 8 (S62')	6353	51,900	53,000	0.9792

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<b>Legal Description</b>	<b>Account Number</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Ratio</b>
PRICE BLK 3 LOT 5 (S53')	6369	45,500	64,000	0.7109
<b>Stratum 2 Totals</b>		1,048,400	1,100,200	0.9529

**Category A - Stratum 3**  
**\$ 63,001 - \$ 89,300**

<b>Legal Description</b>	<b>Account Number</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Ratio</b>
EVANTS BLOCK 4 DODSON BLK	1082	82,100	82,500	0.9952
WELSH SUNSET TERRACE BLK	10920	76,100	75,850	1.0033
EVANTS BLOCK 22 BARBER LO	1588	74,200	67,900	1.0928
EVANTS BLOCK 32 LOT 23 S8	1877	66,700	57,000	1.1702
WELSH ALLISON LOT 39 (N14	2433	86,600	88,369	0.9800
WELSH SYCAMORE BLK 2 LOT	2496	70,500	75,000	0.9400
WELSH NORTH HEIGHTS BLK 1	2520	88,500	89,000	0.9944
WELSH NORTH HEIGHTS BLK 2	2551	79,500	80,000	0.9938
WELSH HARE LOT 5	2710	80,600	81,425	0.9899
WELSH HARE LOT 9	2714	79,100	79,000	1.0013
WELSH HARE LOT 32	2736	83,700	83,000	1.0084
WELSH BROWNLOW LOT 35	2860	65,400	60,630	1.0787
WELSH WESTHAVEN BLK 6 LOT	3062	88,300	88,500	0.9977
WELSH WESTHAVEN BLK 6 LOT	3115	83,500	80,000	1.0438
WELSH WESTHAVEN BLK 7 LOT	3196	83,800	81,000	1.0346
WELSH WESTHAVEN BLK 7 LOT	3207	84,000	76,900	1.0923
WELSH WESTHAVEN BLK 7 LOT	3240	88,500	82,500	1.0727
WELSH CHAPARRAL ESTATES B	3347	72,900	72,500	1.0055
WELSH SUBURBAN HEIGHTS LO	3501	79,300	80,000	0.9913
WHITEHEAD BLK 7 LOT 1 & L	4768	64,500	81,000	0.7963
MABRY BLOCK 6 ENGLER BLK	5237	72,600	78,000	0.9308
PIONEER BLK 5 LOT 2 - 16	6108	86,900	94,000	0.9245
BLUEBONNET, LOT 32 (E58')	6293	82,000	90,000	0.9111
PRICE BLK 3 LOT 2 (S20')	6362	77,800	72,826	1.0683
PRICE BLK 3 LOT 12 (S70')	6379	72,500	71,500	1.0140
WOMBLE THUNDERBIRD LOT 72	920341	82,600	80,000	1.0325
WOMBLE THUNDERBIRD E5' LO	920517	84,500	84,000	1.0060
WOMBLE THUNDERBIRD the E2	920518	85,200	84,000	1.0143
<b>Stratum 3 Totals</b>		2,221,900	2,216,400	1.0025

**Category A - Stratum 4**  
**\$ 89,301 - \$ 128,100**

<b>Legal Description</b>	<b>Account Number</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Ratio</b>
EVANTS BLOCK 22 BARBER LO	1578	89,900	92,000	0.9772
WELSH MC CULLOUGH BLK 1 L	2605	105,600	110,000	0.9600
WELSH SUNSET TERRACE BLK	2628	92,900	93,000	0.9989
WELSH SUNSET TERRACE BLK	2637	126,500	127,500	0.9922
WELSH HARE LOT 63 (N80')	2767	127,700	129,000	0.9899
WELSH RUSSELL LOT 12	2780	100,700	94,950	1.0606
WELSH RUSSELL LOT 17	2801	104,300	99,500	1.0482
WELSH WESTHAVEN BLK 1 LOT	2899	100,300	90,000	1.1144
WELSH WESTHAVEN BLK 4 LOT	2991	105,500	110,000	0.9591
WELSH WESTHAVEN BLK 5 LOT	3021	91,100	90,000	1.0122
WELSH WESTHAVEN BLK 5 LOT	3023	122,800	119,365	1.0288
WELSH WESTHAVEN BLK 5 LOT	3034	119,500	119,484	1.0001
WELSH WESTHAVEN BLK 6 LOT	3112	108,800	110,000	0.9891
WELSH WESTHAVEN BLK 6 LOT	3146	106,100	74,700	1.4203
WELSH WESTHAVEN BLK 6 LOT	3147	89,900	93,000	0.9667
WELSH WESTHAVEN BLK 7 LOT	3180	125,300	127,000	0.9866
WELSH WESTHAVEN BLK 7 LOT	3205	96,200	99,000	0.9717
WELSH WESTHAVEN BLK 7 LOT	3225	98,800	97,900	1.0092
WELSH CRESTLAWN BLK B LOT	3295	123,800	117,472	1.0539
WELSH CRESTLAWN BLK B LOT	3305	123,900	120,000	1.0325
WELSH CHAPARRAL ESTATES,	3333	102,700	105,000	0.9781
WELSH CRESTLAWN BLK 2 LOT	3395	115,000	120,000	0.9583
WELSH CRESTLAWN BLK 2 LOT	3415	92,400	93,000	0.9935
WELSH CRESTLAWN BLK 2 LOT	3421	93,600	96,000	0.9750
NORTHDAL E LOT 5 (W71.67')	6232	122,900	130,000	0.9454
GREEN ACRES ESTATES UNIT	6664	104,000	107,000	0.9720
GREEN ACRES ESTATES UNIT	6705	124,900	131,500	0.9498
GREEN ACRES ESTATES UNIT	6734	110,800	111,700	0.9919
NOB HILL BLK 3 LOT 2 (10	7752	120,100	121,500	0.9885
<b>Stratum 4 Totals</b>		<b>3,146,000</b>	<b>3,129,571</b>	<b>1.0052</b>



**Category A - Stratum 5**  
**\$ 128,101 - \$999,999,999**

<b>Legal Description</b>	<b>Account Number</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Ratio</b>
<b>GREEN ACRES ESTATES BLK 1</b>	10881	203,500	210,000	0.9690
<b>  KNOB HILL, BLOCK 3, LOT 1</b>	22892	155,300	155,000	1.0019
<b>    WELSH ALLISON LOT 43</b>	2437	240,700	245,000	0.9824
<b>  KNOB HILL, BLOCK 3, LOT S</b>	24439	151,200	154,000	0.9818
<b>WELSH WESTHAVEN BLK 8, LOT</b>	25227	146,700	127,500	1.1506
<b>WELSH WESTHAVEN, BLOCK 8,</b>	25231	149,600	153,000	0.9778
<b>WELSH MC CULLOUGH BLK 1 L</b>	2607	169,500	170,000	0.9971
<b>WELSH SUNSET TERRACE BLK</b>	2622	216,000	215,000	1.0047
<b>WELSH SUNSET TERRACE BLK</b>	2623	220,200	211,800	1.0397
<b>  WELSH RUSSELL LOT 6 (N5')</b>	2776	191,300	185,000	1.0341
<b>    WELSH RUSSELL LOT 23</b>	2812	132,000	138,000	0.9565
<b>WELSH WESTHAVEN, BLOCK 6,</b>	3122	134,600	144,000	0.9347
<b>WELSH WESTHAVEN BLK 6 LOT</b>	3130	165,600	161,900	1.0229
<b>WELSH RALPH OWENS BLK 2 L</b>	3527	199,300	195,000	1.0221
<b>  PIONEER BLK 6 LOT 6 - 13</b>	6107	186,100	190,000	0.9795
<b>  YUCCA HILLS, BLOCK 1 LOT2</b>	6202	156,500	159,900	0.9787
<b>    BLUEBONNET LOT 10</b>	6243	201,500	200,000	1.0075
<b>  FIRST REALTY, BLOCK 3, LO</b>	6578	382,800	403,750	0.9481
<b>GREEN ACRES ESTATES UNIT</b>	6595	137,000	136,800	1.0015
<b>GREEN ACRES ESTATES UNIT</b>	6668	146,700	145,000	1.0117
<b>GREEN ACRES ESTATES UNIT</b>	6707	200,400	185,000	1.0832
<b>GREEN ACRES ESTATES UNIT</b>	6725	173,100	173,000	1.0006
<b>GREEN ACRES ESTATES UNIT</b>	6736	153,600	155,000	0.9910
<b>GREEN ACRES ESTATES UNIT</b>	6832	144,300	144,750	0.9969
<b>  FIRST REALTY BLK 5 LOT 2</b>	918740	228,800	460,000	0.4974
<b>Stratum 5 Totals</b>		<b>4,586,300</b>	<b>4,818,400</b>	<b>0.9518</b>

**Category A - Totals**

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	0	991	0	0	14,673,000		14,673,000	
2	R	23	1,750	1,048,400	1,100,200	76,623,500	0.9529	80,410,851	
3	R	28	1,007	2,221,900	2,216,400	76,620,300	1.0025	76,429,227	
4	R	29	732	3,146,000	3,129,571	76,713,377	1.0052	76,316,531	
5	R	25	440	4,586,300	4,818,400	79,755,422	0.9518	83,794,308	
Total		105	4,920	11,002,600	11,264,571	324,385,599		331,623,917	0.9782

**Category E - Stratum 0**  
**\$ 1 - \$999,999,999**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
Blk M-7 Section 85, 18.78	11301	39,200	41,639	0.9414
Blk 7 Section 8 Nw Cor 4	11555	144,300	145,000	0.9952
Blk K-5 Section 46 S194.7	12381	176,100	203,846	0.8639
Blk K-8 Section 9,E,E414.	21450	212,000	212,713	0.9966
Blk K-8 Section 23 6.03 A	21495	98,700	69,000	1.4304
Blk M-6 Section 358.26.49	26431	28,300	26,102	1.0842
Blk M-7 Section 109, S302	27709	22,125	20,000	1.1063
Blk K-3 Section 64 Pt 6.1	6159	311,200	306,000	1.0170
Blk K-3 Section 65 E400.8	6162	187,600	157,500	1.1911
Blk K-3 Section 78 Pt Nw/	6440	152,700	145,031	1.0529
Blk K-3 Section 78 Ne/4 (	6457	13,100	12,000	1.0917
Blk K-7 Section 13 All ,	7046	72,300	54,678	1.3223
Blk M-7 Section 66 W/pt E	7589	17,700	16,000	1.1063
Blk K-3 Section 86, W270'	918698	110,100	110,000	1.0009
Blk K-3 Section 43 Tr 47	920713	9,800	20,000	0.4900
<b>Stratum 0 Totals</b>		<b>1,595,225</b>	<b>1,539,509</b>	<b>1.0362</b>

**Category E - Totals**

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
0	R	15	900	1,595,225	1,539,509	72,815,576	1.0362	70,271,739	
Total		15	900	1,595,225	1,539,509	72,815,576		70,271,739	1.0362

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**Category F1 - Stratum 2**  
**\$ 55,201 - \$ 190,000**

<b>Legal Description</b>	<b>Account Number</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Ratio</b>
blk M7 section 111 tr c4	21517	61,800	69,044	0.8951
evants blk 48 williams lo	2373	71,400	74,768	0.9550
<b>WELSH WEST ACRES LOT 3 AN</b>	2575	66,300	64,809	1.0230
womble blk 2 bradley blk	3611	88,000	97,573	0.9019
womble thunderbird lot 1	4030	128,700	104,858	1.2274
hereford blk 25 lot 13-18	4431	132,700	117,283	1.1315
whitehead blk 9	4785	58,300	57,232	1.0187
whitehead blk 24 lot 4 5	4888	111,700	118,163	0.9453
mabry blk 17 burk blk 1 l	5396	161,100	159,061	1.0128
blk 13-14 on 6th Womble d	918375	64,700	60,645	1.0669
<b>Stratum 2 Totals</b>		<b>944,700</b>	<b>923,436</b>	<b>1.0230</b>

**Category F1 - Stratum 3**  
**\$ 190,001 - \$ 382,300**

<b>Legal Description</b>	<b>Account Number</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Ratio</b>
evants blk 13 lytle lot 5	1304	249,400	232,220	1.0740
evants blk 33 houghs lot	1905	327,800	338,015	0.9698
welsh blk 3	2475	212,700	201,899	1.0535
welsh sunset terrace blk	2656	255,900	268,793	0.9520
welsh blk 27	3325	252,300	242,748	1.0393
womble blk 5 lot 1 2	3788	297,300	304,283	0.9771
womble blk 7 lot 19	3914	226,100	216,931	1.0423
hereford blk 2 lot 7-9	4310	195,800	172,237	1.1368
hereford blk 68 lot 7-9	4645	276,200	288,074	0.9588
blk k3 sec 81 sw/c	6543	353,900	282,263	1.2538
westview blk 1 lot 6-8	7706	348,100	341,000	1.0208
<b>Stratum 3 Totals</b>		<b>2,995,500</b>	<b>2,888,463</b>	<b>1.0371</b>

**Category F1 - Stratum 4**  
**\$ 382,301 - \$ 973,600**

<b>Legal Description</b>	<b>Account Number</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Ratio</b>
evants blk 55	11458	973,600	874,789	1.1130
evants blk 12 fox lot 27-	1298	481,400	471,972	1.0200
hereford blk 39 lots 1-12	4497	601,800	560,114	1.0744
blk 78 lot 2-3	4704	559,100	591,483	0.9453
mabry blk 1 sis blk d	5024	555,400	530,802	1.0463
womble blk 9 deatley blk	6526	439,700	474,190	0.9273
womble deatley blk 4 5 7-	6528	676,000	725,561	0.9317
blk k3 sec 81 tr 7 se/4	6553	464,600	416,603	1.1152
<b>Stratum 4 Totals</b>		<b>4,751,600</b>	<b>4,645,514</b>	<b>1.0228</b>

**Category F1 - Stratum 5**  
**\$ 973,601 - \$999,999,999**

<b>Legal Description</b>	<b>Account Number</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Ratio</b>
blk k3 sect 42	10476	1,431,400	1,633,915	0.8761
welsh blk 8 tractor suppl	2490	1,211,100	1,500,560	0.8071
blk k3 sec 82	24994	1,779,900	1,825,673	0.9749
welsh blk 9	2505	1,176,200	1,111,296	1.0584
womble deatley blk 7-8	25475	3,499,100	3,911,992	0.8945
walmart add blk 1 lot 1	27830	5,890,700	5,997,292	0.9822
hereford blk 11	4346	1,000,000	1,099,772	0.9093
blk k3 sec 63	6093	1,295,400	1,110,462	1.1665
<b>Stratum 5 Totals</b>		<b>17,283,800</b>	<b>18,190,962</b>	<b>0.9501</b>

**Category F1 - Totals**

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	0	260	0	0	6,003,500		6,003,500	
2	R	10	249	944,700	923,436	26,579,600	1.0230	25,982,014	
3	R	11	104	2,995,500	2,888,463	27,887,100	1.0371	26,889,500	
4	R	8	51	4,751,600	4,645,514	28,176,300	1.0228	27,548,201	
5	R	8	15	17,283,800	18,190,962	28,969,500	0.9501	30,491,001	
Total		37	679	25,975,600	26,648,375	117,616,000		116,914,216	1.0060

**Category L1 - Stratum 2**  
**\$ 40,001 - \$ 382,800**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
	10615	333,900	348,632	0.9577
	12065	108,400	95,008	1.1410
	24779	88,600	84,792	1.0449
	25381	82,200	85,819	0.9578
	918921	71,600	72,934	0.9817
	920035	40,900	45,795	0.8931
	920360	57,500	55,476	1.0365
	920493	143,300	130,284	1.0999
	920519	295,800	291,380	1.0152
	920550	240,000	195,840	1.2255
<b>Stratum 2 Totals</b>		<b>1,462,200</b>	<b>1,405,960</b>	<b>1.0400</b>

**Category L1 - Stratum 3**  
**\$ 382,801 - \$ 1,199,900**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
	11648	430,100	604,194	0.7119
	11656	892,400	860,172	1.0375
	11827	400,000	404,215	0.9896
	11916	1,111,700	1,094,581	1.0156
	12150	489,900	519,152	0.9437
	26172	998,600	902,951	1.1059

Legal Description	Account Number	Local Value	PTAD Value	Ratio
	27887	491,200	491,279	0.9998
	918527	424,700	390,815	1.0867
	920544	701,200	701,235	1.0000
<b>Stratum 3 Totals</b>		<b>5,939,800</b>	<b>5,968,594</b>	<b>0.9952</b>

**Category L1 - Stratum 4**  
**\$ 1,199,901 - \$ 2,800,000**

Legal Description	Account Number	Local Value	PTAD Value	Ratio
	11872	2,638,100	2,521,515	1.0462
	11911	2,190,400	2,290,150	0.9564
	12191	1,548,900	1,397,474	1.1084
	24926	1,582,600	1,551,388	1.0201
	25057	1,741,100	1,726,890	1.0082
	918912	1,202,900	1,238,710	0.9711
	919708	2,727,000	2,727,000	1.0000
	920104	1,271,000	1,287,816	0.9869
<b>Stratum 4 Totals</b>		<b>14,902,000</b>	<b>14,740,943</b>	<b>1.0109</b>

**Category L1 - Stratum 5**  
**\$ 2,800,001 - \$999,999,999**

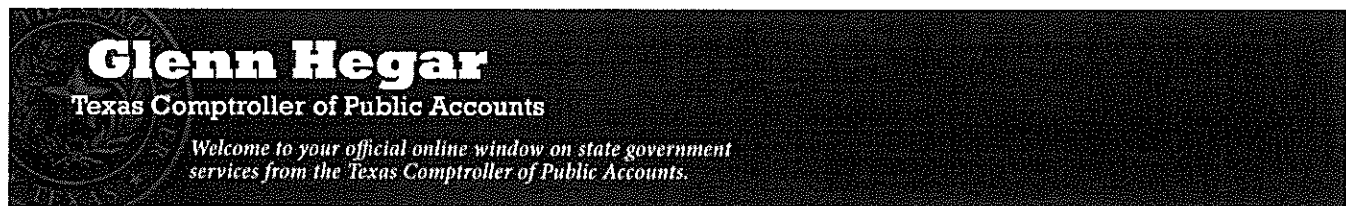
Legal Description	Account Number	Local Value	PTAD Value	Ratio
	25530	4,982,600	4,846,222	1.0281
	27901	5,558,400	5,640,097	0.9855
	918471	6,932,400	7,377,402	0.9397
<b>Stratum 5 Totals</b>		<b>17,473,400</b>	<b>17,863,721</b>	<b>0.9782</b>

**Category L1 - Totals**

Stratum	Comp Code	Sample Parcels	Stratum Parcels	Sample Local Value	Sample PTAD Value	Stratum Local Value	Stratum Ratio	Stratum PTAD Value	Category Ratio
1	U	0	694	0	0	7,611,500		7,611,500	
2	R	10	269	1,462,200	1,405,960	35,278,300	1.0400	33,921,442	
3	R	9	47	5,939,800	5,968,594	28,274,400	0.9952	28,410,772	
4	R	8	21	14,902,000	14,740,943	37,807,300	1.0109	37,399,644	
5	R	3	6	17,473,400	17,863,721	28,085,900	0.9782	28,711,818	
Total		30	1,037	39,777,400	39,979,218	137,057,400		136,055,176	1.0074

In 2015, the Texas Legislature passed House Bill 855, which requires state agencies to publish a list of the three most commonly used Web browsers on their websites. The Texas Comptroller’s most commonly used Web browsers are Microsoft Internet Explorer, Google Chrome and Apple Safari.

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**2015 ISD Productivity Values Report**  
**059/Deaf Smith**  
**059-901/Hereford ISD**

**Productivity Comparison**

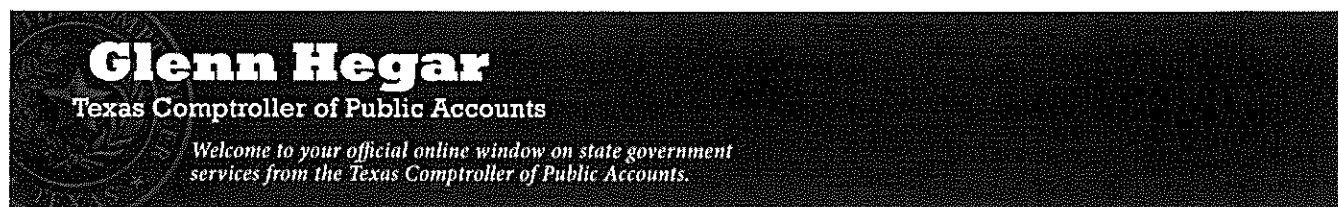
Land Class	No. Acres	Reported Values \$/Acre	Reported Values	PTAD Values \$/Acre	PTAD Values
Irrigated Crop	95,238	189.35	18,033,055	44.50	4,238,091
Dry Crop	178,275	120.62	21,502,810	128.29	22,870,900
Barren	0	0.00	0	0.00	0
Orchard	0	0.00	0	0.00	0
Improved Pasture	2,347	76.69	180,000	64.72	151,898
Native Pasture	108,139	51.81	5,603,053	56.43	6,102,284
Quarantined Land	0	0.00	0	0.00	0
Wildlife Management	0	0.00	0	0.00	0
Timber at Productivity	0	0.00	0	0.00	0
Timber at 1978 Market	0	0.00	0	0.00	0
Transition to Timber	0	0.00	0	0.00	0
Timber at Restricted	0	0.00	0	0.00	0
Other	165	106.67	17,600	106.67	17,600
<b>Category Totals</b>	<b>384,164</b>		<b>\$45,336,518</b>		<b>\$33,380,773</b>

Ratio: 1.3582

**Wildlife Management**

Previous Land Class	No. Acres	PTAD Value/Acre	PTAD Value
Irrigated Crop	0	0.00	0
Dry Crop	0	0.00	0
Barren	0	0.00	0
Orchard	0	0.00	0
Improved Pasture	0	0.00	0
Native Pasture	0	0.00	0
Quarantined Land	0	0.00	0
Other	0	0.00	0





## 2015 Category J Worksheet

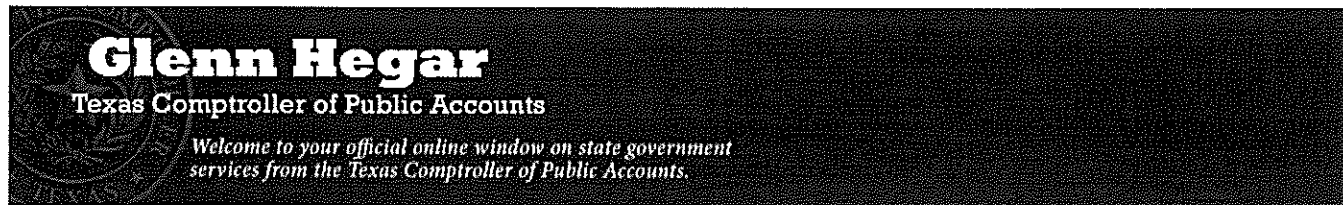
**059/Deaf Smith**

**059-901/Hereford ISD**

Company	Local Value	PTAD Value	Ratio
31007	15,431,720	13,950,909	1.1061
41002	1,707,050	1,780,002	.9590
<b>Sample Totals</b>	<b>17,138,770</b>	<b>15,730,911</b>	<b>1.0895</b>

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## 2015 ISD Summary Worksheet

059/Deaf Smith

180-902/Vega ISD

Category	Local Tax Roll Value	2015 WTD Mean Ratio	2015 PTAD Value Estimate	2015 Value Assigned
A. Single-Family Residences	0	N/A	0	0
B. Multi-Family Residences	0	N/A	0	0
C1. Vacant Lots	0	N/A	0	0
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real (Taxable)	5,879,500	1.1321	5,193,389	5,879,500
D2. Real Prop Farm & Ranch	945,100	1.0532	897,360	945,100
E. Real Prop NonQual Acres	5,519,000	.9676	5,703,803	5,519,000
F1. Commercial Real	348,000	N/A	348,000	348,000
F2. Industrial Real	3,224,700	N/A	3,224,700	3,224,700
G. Oil, Gas, Minerals	0	N/A	0	0
J. Utilities	3,072,000	1.0176	3,018,868	3,072,000
L1. Commercial Personal	112,500	N/A	112,500	112,500
L2. Industrial Personal	6,746,000	N/A	6,746,000	6,746,000
M. Other Personal	0	N/A	0	0
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	25,846,800		25,244,620	25,846,800
Less Total Deductions	1,527,794		1,527,794	1,527,794
Total Taxable Value	24,319,006		23,716,826	24,319,006 T2

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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**

<b>T1</b>	<b>T2</b>	<b>T3</b>	<b>T4</b>
24,629,006	24,319,006	24,629,006	24,319,006
<b>Loss To the Additional \$10,000 Homestead Exemption</b>		<b>50% of the loss to the Local Optional Percentage Homestead Exemption</b>	
310,000		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

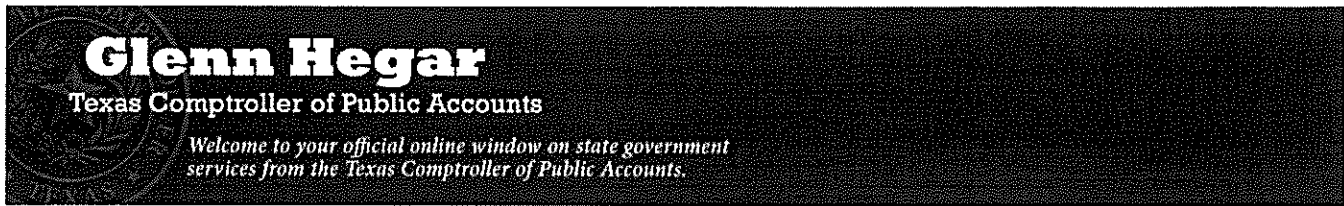
**Value Taxable For I&S Purposes**

<b>T7</b>	<b>T8</b>	<b>T9</b>	<b>T10</b>
24,629,006	24,319,006	24,629,006	24,319,006

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



**2015 ISD Productivity Values Report**  
**059/Deaf Smith**  
**180-902/Vega ISD**

**Productivity Comparison**

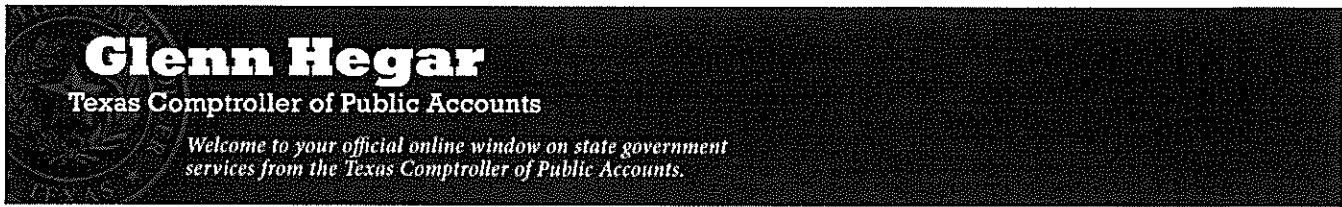
Land Class	No. Acres	Reported Values \$/Acre	Reported Values	PTAD Values \$/Acre	PTAD Values
Irrigated Crop	6,688	194.59	1,301,400	45.73	305,842
Dry Crop	31,701	121.96	3,866,200	129.72	4,112,254
Barren	0	0.00	0	0.00	0
Orchard	0	0.00	0	0.00	0
Improved Pasture	0	0.00	0	0.00	0
Native Pasture	13,984	50.89	711,600	55.42	774,993
Quarantined Land	0	0.00	0	0.00	0
Wildlife Management	0	0.00	0	0.00	0
Timber at Productivity	0	0.00	0	0.00	0
Timber at 1978 Market	0	0.00	0	0.00	0
Transition to Timber	0	0.00	0	0.00	0
Timber at Restricted	0	0.00	0	0.00	0
Other	5	60.00	300	60.00	300
<b>Category Totals</b>	<b>52,378</b>		<b>\$5,879,500</b>		<b>\$5,193,389</b>

Ratio: 1.1321

**Wildlife Management**

Previous Land Class	No. Acres	PTAD Value/Acre	PTAD Value
Irrigated Crop	0	0.00	0
Dry Crop	0	0.00	0
Barren	0	0.00	0
Orchard	0	0.00	0
Improved Pasture	0	0.00	0
Native Pasture	0	0.00	0
Quarantined Land	0	0.00	0
Other	0	0.00	0

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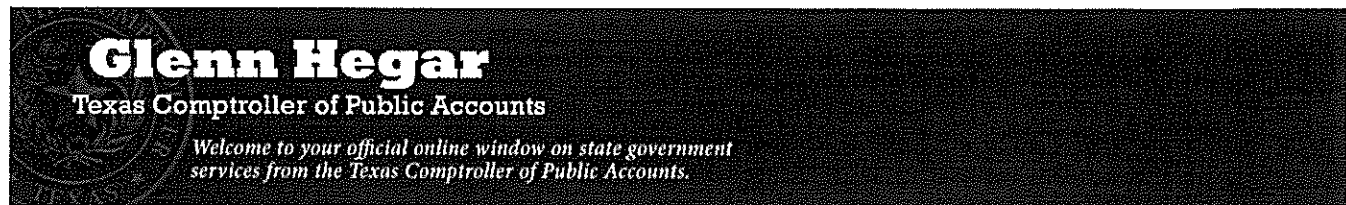
## 2015 Category J Worksheet

**059/Deaf Smith  
180-902/Vega ISD**

<b>Company</b>	<b>Local Value</b>	<b>PTAD Value</b>	<b>Ratio</b>
31007	17,400	17,099	1.0176
<b>Sample Totals</b>	17,400	17,099	1.0176

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## 2015 ISD Summary Worksheet

059/Deaf Smith

059-902/Walcott ISD

Category	Local Tax Roll Value	2015 WTD Mean Ratio	2015 PTAD Value Estimate	2015 Value Assigned
<b>A. Single-Family Residences</b>	25,900	N/A	25,900	25,900
<b>B. Multi-Family Residences</b>	0	N/A	0	0
<b>C1. Vacant Lots</b>	500	N/A	500	500
<b>C2. Colonia Lots</b>	0	N/A	0	0
<b>D1. Rural Real (Taxable)</b>	27,784,294	.9850	28,207,769	27,784,294
<b>D2. Real Prop Farm &amp; Ranch</b>	3,443,800	1.1877	2,899,554	3,443,800
<b>E. Real Prop NonQual Acres</b>	8,793,100	1.0327	8,514,670	8,793,100
<b>F1. Commercial Real</b>	14,100	N/A	14,100	14,100
<b>F2. Industrial Real</b>	624,600	N/A	624,600	624,600
<b>G. Oil, Gas, Minerals</b>	0	N/A	0	0
<b>J. Utilities</b>	3,494,200	N/A	3,494,200	3,494,200
<b>L1. Commercial Personal</b>	561,600	N/A	561,600	561,600
<b>L2. Industrial Personal</b>	47,600	N/A	47,600	47,600
<b>M. Other Personal</b>	0	N/A	0	0
<b>N. Intangible Personal Prop</b>	0	N/A	0	0
<b>O. Residential Inventory</b>	0	N/A	0	0
<b>S. Special Inventory</b>	0	N/A	0	0
<b>Subtotal</b>	44,789,694		44,390,493	44,789,694
<b>Less Total Deductions</b>	1,714,458		1,714,458	1,714,458
<b>Total Taxable Value</b>	43,075,236		42,676,035	43,075,236 T2

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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**

<b>T1</b>	<b>T2</b>	<b>T3</b>	<b>T4</b>
43,344,636	43,075,236	43,344,636	43,075,236
<b>Loss To the Additional \$10,000 Homestead Exemption</b>		<b>50% of the loss to the Local Optional Percentage Homestead Exemption</b>	
269,400		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

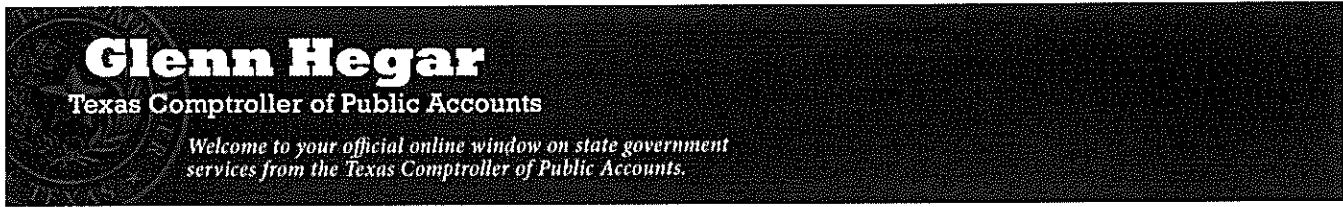
**Value Taxable For I&S Purposes**

<b>T7</b>	<b>T8</b>	<b>T9</b>	<b>T10</b>
43,344,636	43,075,236	43,344,636	43,075,236

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



**2015 ISD Productivity Values Report**  
**059/Deaf Smith**  
**059-902/Walcott ISD**

**Productivity Comparison**

Land Class	No. Acres	Reported Values \$/Acre	Reported Values	PTAD Values \$/Acre	PTAD Values
Irrigated Crop	9,075	191.92	1,741,700	45.10	409,283
Dry Crop	154,278	121.85	18,798,202	129.60	19,994,429
Barren	0	0.00	0	0.00	0
Orchard	0	0.00	0	0.00	0
Improved Pasture	4,530	76.60	347,000	64.64	292,819
Native Pasture	130,447	52.87	6,897,292	57.58	7,511,138
Quarantined Land	0	0.00	0	0.00	0
Wildlife Management	0	0.00	0	0.00	0
Timber at Productivity	0	0.00	0	0.00	0
Timber at 1978 Market	0	0.00	0	0.00	0
Transition to Timber	0	0.00	0	0.00	0
Timber at Restricted	0	0.00	0	0.00	0
Other	1	100.00	100	100.00	100
<b>Category Totals</b>	<b>298,331</b>		<b>\$27,784,294</b>		<b>\$28,207,769</b>

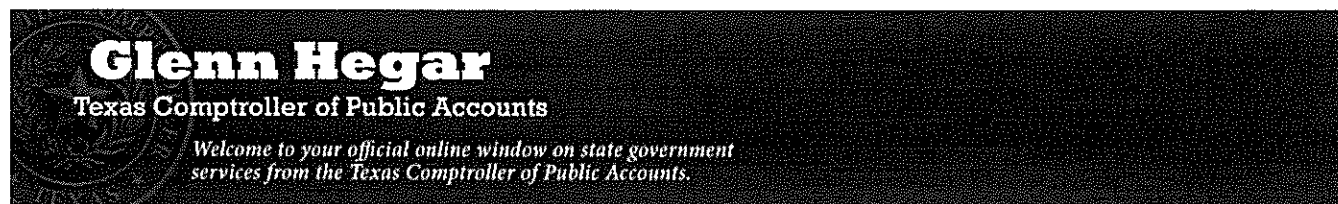
Ratio: 0.9850

**Wildlife Management**

Previous Land Class	No. Acres	PTAD Value/Acre	PTAD Value
Irrigated Crop	0	0.00	0
Dry Crop	0	0.00	0
Barren	0	0.00	0
Orchard	0	0.00	0
Improved Pasture	0	0.00	0
Native Pasture	0	0.00	0
Quarantined Land	0	0.00	0
Other	0	0.00	0

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## 2015 ISD Summary Worksheet

059/Deaf Smith

180-903/Adrian ISD

Category	Local Tax Roll Value	2015 WTD Mean Ratio	2015 PTAD Value Estimate	2015 Value Assigned
<b>A. Single-Family Residences</b>	238,200	N/A	238,200	238,200
<b>B. Multi-Family Residences</b>	0	N/A	0	0
<b>C1. Vacant Lots</b>	3,000	N/A	3,000	3,000
<b>C2. Colonia Lots</b>	0	N/A	0	0
<b>D1. Rural Real (Taxable)</b>	14,335,137	.9895	14,487,931	14,335,137
<b>D2. Real Prop Farm &amp; Ranch</b>	941,303	N/A	941,303	941,303
<b>E. Real Prop NonQual Acres</b>	3,721,425	.9619	3,868,827	3,721,425
<b>F1. Commercial Real</b>	1,500	N/A	1,500	1,500
<b>F2. Industrial Real</b>	96,100	N/A	96,100	96,100
<b>G. Oil, Gas, Minerals</b>	0	N/A	0	0
<b>J. Utilities</b>	740,200	N/A	740,200	740,200
<b>L1. Commercial Personal</b>	300	N/A	300	300
<b>L2. Industrial Personal</b>	0	N/A	0	0
<b>M. Other Personal</b>	0	N/A	0	0
<b>N. Intangible Personal Prop</b>	0	N/A	0	0
<b>O. Residential Inventory</b>	0	N/A	0	0
<b>S. Special Inventory</b>	0	N/A	0	0
<b>Subtotal</b>	20,077,165		20,377,361	20,077,165
<b>Less Total Deductions</b>	988,617		988,617	988,617
<b>Total Taxable Value</b>	19,088,548		19,388,744	19,088,548 T2

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**Value Taxable For M&O Purposes**

<b>T1</b>		<b>T2</b>		<b>T3</b>		<b>T4</b>
19,265,748		19,088,548		19,265,748		19,088,548
	<b>Loss To the Additional \$10,000 Homestead Exemption</b>			<b>50% of the loss to the Local Optional Percentage Homestead Exemption</b>		
	177,200		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

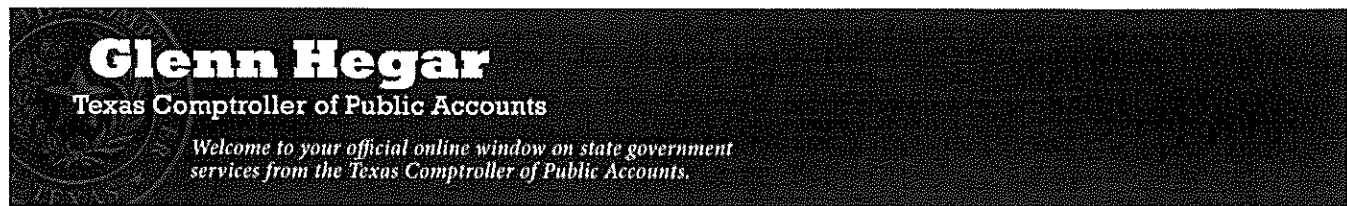
**Value Taxable For I&S Purposes**

<b>T7</b>		<b>T8</b>		<b>T9</b>		<b>T10</b>
19,265,748		19,088,548		19,265,748		19,088,548

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



**2015 ISD Productivity Values Report**  
**059/Deaf Smith**  
**180-903/Adrian ISD**

**Productivity Comparison**

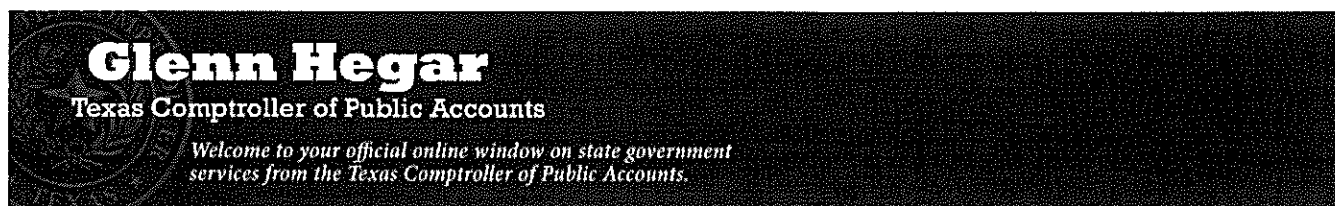
Land Class	No. Acres	Reported Values \$/Acre	Reported Values	PTAD Values \$/Acre	PTAD Values
Irrigated Crop	5,328	194.11	1,034,199	45.62	243,063
Dry Crop	74,679	121.90	9,103,241	129.66	9,682,879
Barren	0	0.00	0	0.00	0
Orchard	0	0.00	0	0.00	0
Improved Pasture	526	78.52	41,300	66.26	34,853
Native Pasture	80,712	51.50	4,156,397	56.09	4,527,136
Quarantined Land	0	0.00	0	0.00	0
Wildlife Management	0	0.00	0	0.00	0
Timber at Productivity	0	0.00	0	0.00	0
Timber at 1978 Market	0	0.00	0	0.00	0
Transition to Timber	0	0.00	0	0.00	0
Timber at Restricted	0	0.00	0	0.00	0
Other	0	0.00	0	0.00	0
<b>Category Totals</b>	<b>161,245</b>		<b>\$14,335,137</b>		<b>\$14,487,931</b>

Ratio: 0.9895

**Wildlife Management**

Previous Land Class	No. Acres	PTAD Value/Acre	PTAD Value
Irrigated Crop	0	0.00	0
Dry Crop	0	0.00	0
Barren	0	0.00	0
Orchard	0	0.00	0
Improved Pasture	0	0.00	0
Native Pasture	0	0.00	0
Quarantined Land	0	0.00	0
Other	0	0.00	0

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## 2015 ISD Summary Worksheet

059/Deaf Smith

180-904/Wildorado ISD

Category	Local Tax Roll Value	2015 WTD Mean Ratio	2015 PTAD Value Estimate	2015 Value Assigned
A. Single-Family Residences	859,600	1.0466	821,326	859,600
B. Multi-Family Residences	0	N/A	0	0
C1. Vacant Lots	0	N/A	0	0
C2. Colonia Lots	0	N/A	0	0
D1. Rural Real (Taxable)	2,769,200	1.1917	2,323,668	2,769,200
D2. Real Prop Farm & Ranch	489,700	N/A	489,700	489,700
E. Real Prop NonQual Acres	4,464,900	.9639	4,632,120	4,464,900
F1. Commercial Real	0	N/A	0	0
F2. Industrial Real	0	N/A	0	0
G. Oil, Gas, Minerals	0	N/A	0	0
J. Utilities	6,023,300	1.0151	5,933,701	6,023,300
L1. Commercial Personal	112,100	N/A	112,100	112,100
L2. Industrial Personal	0	N/A	0	0
M. Other Personal	0	N/A	0	0
N. Intangible Personal Prop	0	N/A	0	0
O. Residential Inventory	0	N/A	0	0
S. Special Inventory	0	N/A	0	0
Subtotal	14,718,800		14,312,615	14,718,800
Less Total Deductions	1,410,341		1,353,680	1,410,341
Total Taxable Value	13,308,459		12,958,935	13,308,459 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**

<b>T1</b>	<b>T2</b>	<b>T3</b>	<b>T4</b>
13,537,059	13,308,459	13,537,059	13,308,459
	<b>Loss To the Additional \$10,000 Homestead Exemption</b>	<b>50% of the loss to the Local Optional Percentage Homestead Exemption</b>	
228,600		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

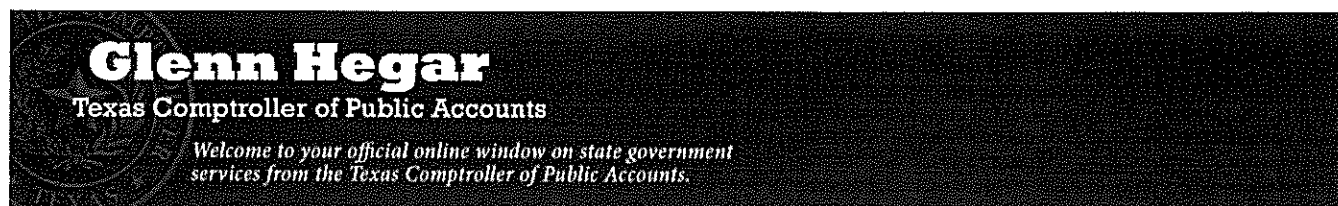
**Value Taxable For I&S Purposes**

<b>T7</b>	<b>T8</b>	<b>T9</b>	<b>T10</b>
13,537,059	13,308,459	13,537,059	13,308,459

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



**2015 ISD Productivity Values Report**  
**059/Deaf Smith**  
**180-904/Wildorado ISD**

**Productivity Comparison**

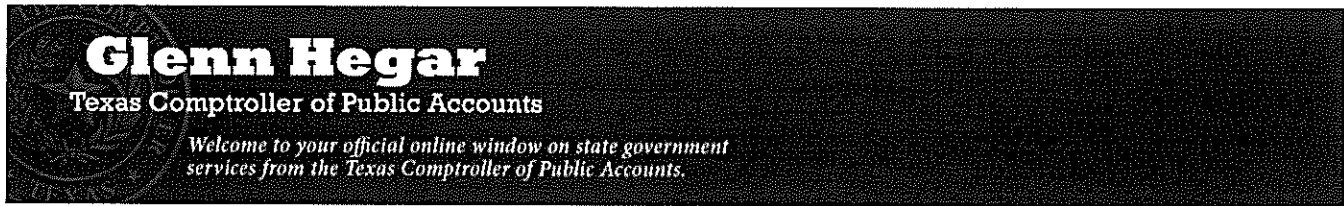
Land Class	No. Acres	Reported Values \$/Acre	Reported Values	PTAD Values \$/Acre	PTAD Values
Irrigated Crop	3,923	194.44	762,800	45.69	179,242
Dry Crop	12,903	121.34	1,565,600	129.06	1,665,261
Barren	0	0.00	0	0.00	0
Orchard	0	0.00	0	0.00	0
Improved Pasture	50	80.00	4,000	67.51	3,376
Native Pasture	8,793	49.68	436,800	54.11	475,789
Quarantined Land	0	0.00	0	0.00	0
Wildlife Management	0	0.00	0	0.00	0
Timber at Productivity	0	0.00	0	0.00	0
Timber at 1978 Market	0	0.00	0	0.00	0
Transition to Timber	0	0.00	0	0.00	0
Timber at Restricted	0	0.00	0	0.00	0
Other	0	0.00	0	0.00	0
<b>Category Totals</b>	<b>25,669</b>		<b>\$2,769,200</b>		<b>\$2,323,668</b>

Ratio: 1.1917

**Wildlife Management**

Previous Land Class	No. Acres	PTAD Value/Acre	PTAD Value
Irrigated Crop	0	0.00	0
Dry Crop	0	0.00	0
Barren	0	0.00	0
Orchard	0	0.00	0
Improved Pasture	0	0.00	0
Native Pasture	0	0.00	0
Quarantined Land	0	0.00	0
Other	0	0.00	0

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## 2015 Category J Worksheet

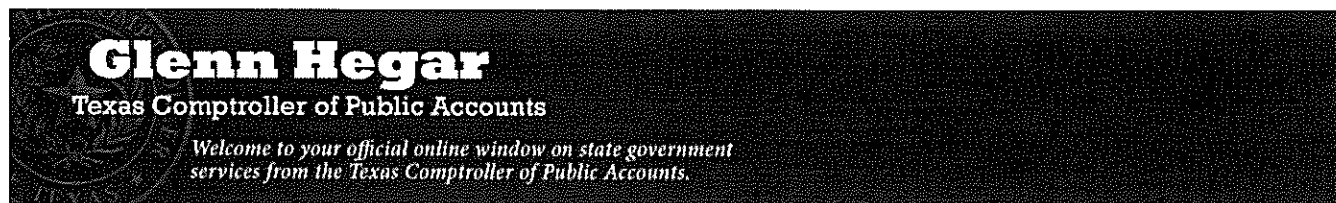
**059/Deaf Smith**

**180-904/Wildorado ISD**

Company	Local Value	PTAD Value	Ratio
31007	134,600	132,592	1.0151
<b>Sample Totals</b>	134,600	132,592	1.0151

In 2015, the Texas Legislature passed House Bill 855, which requires state agencies to publish a list of the three most commonly used Web browsers on their websites. The Texas Comptroller’s most commonly used Web browsers are Microsoft Internet Explorer, Google Chrome and Apple Safari.

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## 2015 Index Calculation Report 059 / Deaf Smith

### Irrigated Cropland

ISD	ISD Name	PTAD \$/Acre - CAD	Reported Values No. Acres	Reported Value	Reported Value \$/Acre	Index Factor	PTAD \$/Acre - ISD
059-901	Hereford ISD		95,238	18,033,055	189.35	0.9955	44.50
059-902	Walcott ISD		9,075	1,741,700	191.92	1.0090	45.10
180-902	Vega ISD		6,688	1,301,400	194.59	1.0230	45.73
180-903	Adrian ISD		5,328	1,034,199	194.11	1.0205	45.62
180-904	Wildorado ISD		3,923	762,800	194.44	1.0222	45.69
185-903	Friona ISD		20	3,900	195.00	1.0252	45.83
<b>CAD Totals:</b>		44.70	120,272	22,877,054	190.21		

### Dry Cropland

ISD	ISD Name	PTAD \$/Acre - CAD	Reported Values No. Acres	Reported Value	Reported Value \$/Acre	Index Factor	PTAD \$/Acre - ISD
059-901	Hereford ISD		178,275	21,502,810	120.62	0.9937	128.29
059-902	Walcott ISD		154,278	18,798,202	121.85	1.0039	129.60
180-902	Vega ISD		31,701	3,866,200	121.96	1.0048	129.72
180-903	Adrian ISD		74,679	9,103,241	121.90	1.0043	129.66
180-904	Wildorado ISD		12,903	1,565,600	121.34	0.9997	129.06
185-903	Friona ISD		7,976	977,399	122.54	1.0096	130.34

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ISD	ISD Name	PTAD \$/Acre - CAD	Reported Values No. Acres	Reported Value	Reported Value \$/Acre	Index Factor	PTAD \$/Acre - ISD
<b>CAD Totals:</b>		129.10	459,812	55,813,452	121.38		

**Improved Pasture**

ISD	ISD Name	PTAD \$/Acre - CAD	Reported Values No. Acres	Reported Value	Reported Value \$/Acre	Index Factor	PTAD \$/Acre - ISD
059-901	Hereford ISD		2,347	180,000	76.69	0.9987	64.72
059-902	Walcott ISD		4,530	347,000	76.60	0.9975	64.64
180-902	Vega ISD		0	0	0.00	0.0000	0.00
180-903	Adrian ISD		526	41,300	78.52	1.0225	66.26
180-904	Wildorado ISD		50	4,000	80.00	1.0418	67.51
185-903	Friona ISD		0	0	0.00	0.0000	0.00
<b>CAD Totals:</b>		64.80	7,453	572,300	76.79		

**Native Pasture**

ISD	ISD Name	PTAD \$/Acre - CAD	Reported Values No. Acres	Reported Value	Reported Value \$/Acre	Index Factor	PTAD \$/Acre - ISD
059-901	Hereford ISD		108,139	5,603,053	51.81	0.9952	56.43
059-902	Walcott ISD		130,447	6,897,292	52.87	1.0156	57.58
180-902	Vega ISD		13,984	711,600	50.89	0.9775	55.42
180-903	Adrian ISD		80,712	4,156,397	51.50	0.9892	56.09
180-904	Wildorado ISD		8,793	436,800	49.68	0.9543	54.11
185-903	Friona ISD		3,584	191,200	53.35	1.0248	58.11
<b>CAD Totals:</b>		56.70	345,659	17,996,342	52.06		

School district acreages and productivity value totals include land reclassified to wildlife management and transition to timber. Index calculations are based on reported ISD value per acre divided by CAD average value per acre.