

DEAF SMITH COUNTY
APPRAISAL DISTRICT

ANNUAL REPORT

YEAR 2017

I.A.A.O. Standard on Public Relations

6.5.1

Deaf Smith County Appraisal District
2017 Annual Report
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TIME LINE/WORK PLAN FOR 2017

October 2016

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

November 2016

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

December 2016

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

January 2017

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

February 2017

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

March 2017

- Vehicle schedule.
- Continue reappraisal work.

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

April 2017

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

May 2017

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

June 2017

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

July 2017

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

August 2017

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

September 2017

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

2017 CERTIFIED TOTALS

Property Count: 11,959

CAD - DEAF SMITH CAD
ARB Approved Totals

8/28/2017 10:48:59AM

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

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

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

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10:49:00AM

Exemption Breakdown

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

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Grand Totals

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State Category Breakdown

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

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A2	SINGLE FAMILY MOBILE ATTACHED TO RI	397		\$122,100	\$6,172,100
B1	APARTMENTS / MULTIFAMILY	164		\$55,800	\$17,524,810
C1	VACANT LOT	630		\$0	\$6,548,502
D	D	1		\$11,400	\$11,400
D1	AG LAND PASTURE	3,473	933,295.3034	\$0	\$731,649,533
D2	IMPROVEMENTS ON QUALIFIED LAND	822	3.6500	\$683,400	\$17,798,503
D3	AG LAND FARM	40		\$0	\$2,230,075
E	E	1		\$0	\$16,200
E1	FARM OR RANCH IMPROVEMENT	1,155		\$2,184,000	\$100,000,951
E2	E2	2		\$0	\$21,800
E3	E3	1		\$0	\$1,100
E4	Rural Land - Non Qualified Land	36		\$0	\$908,800
F1	COMMERCIAL REAL PROPERTY	728		\$3,251,000	\$124,564,800
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Effective Rate Assumption

8/28/2017 10:49:00AM

New Value

TOTAL NEW VALUE MARKET: \$31,532,900
TOTAL NEW VALUE TAXABLE: \$31,275,500

New Exemptions

Exemption	Description	Count	2016 Market Value	2017 Market Value
EX-XN	11.252 Motor vehicles leased for personal use	10	\$1,215,500	\$1,215,500
EX-XU	11.23 Miscellaneous Exemptions	1	\$141,800	\$141,800
EX-XV	Other Exemptions (including public property, re	4	\$103,300	\$103,300
EX366	HB366 Exempt	7	\$3,600	\$3,600
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,464,200

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

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$1,654,600

New Ag / Timber Exemptions

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

New Annexations

New Deannexations

Average Homestead Value

Category A and E

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

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,757	\$83,386	\$454	\$82,932

2017 CERTIFIED TOTALS

CAD - DEAF SMITH CAD
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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DEAF SMITH COUNTY APPRAISAL DISTRICT

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

Residential Properties (Neighborhood 1-6)

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

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.

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

Description of Neighborhood 4:

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

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

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.

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

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.

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

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.

2017 Real Commercial Property

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

Rural Area

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

2017 PERSONAL PROPERTY APPRAISAL

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

DISCOVERY / DATA-GATHERING ACTIVITIES / VALUATION

- For existing properties.
 - Renditions were sent to all existing BPP accounts on December 29, 2016.
 - For accounts that have a situs (actual business location) a physical inspection was made by Danny Jones to ensure that the business is still there and to note any notable changes.
- For new properties. The following "Sources of Discovery" were used to try to identify and inspect (if possible) new BPP accounts.
 - Deed and other real property transfer documents that had been noted during the deed processing in 2016 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 personnel for recording manually in a BPP workbook and in the computer system. The form was then imaged.

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

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

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

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

**Deaf Smith County Appraisal District
2017 Commercial Property
50 SAMPLES**

Property ID	DSCAD Appraised Market Value	Actual Sales Price	Sales Date	Actual Sales Ratio	Deviation	Notes
3994	129,000	125,000	01/03/14	1.03	0.04	106 Holly-Brown Fert.
22985	30,600	30,000	04/09/15	1.02	0.03	Austin Rd 25% Adj-OF
2656	255,900	262,500	10/31/14	0.97	0.02	25 Mile KFC 25% Adj- OF
920527	21,000	20,000	03/21/14	1.05	0.06	S 385 -Land only
26234	22,700	23,000	04/15/14	0.99	0.00	148 Main
7973-7974	325,900	270,000	05/14/14	1.21	0.22	1303 1st-jj's-mls-380,000
4387	43,900	50,000	06/04/14	0.88	0.11	Old Bldg-146 E 2nd
4384	237,500	225,000	06/20/14	1.06	0.07	6 Bldg's Main
3974	295,300	360,000	07/14/14	0.82	0.17	915 1st-Budget-hotel
4902	440,000	427,600	07/29/14	1.03	0.04	409 E 1ST-MK MIDDLETON
5460	128,400	120,000	08/21/14	1.07	0.08	PINE - SIDES
11176	265,400	270,000	04/04/17	0.98	0.01	STD-BARN-CARRILLO
25709	92,000	91,250	10/28/14	1.01	0.02	NEW YORK- BARN
4341	134,800	123,750	12/01/14	1.09	0.10	KEYES ELEC-25%-OF
4706	64,800	65,000	01/05/15	1.00	0.01	MARK ANDREWS REAL
7706	348,100	341,000	01/21/15	1.02	0.03	807 S 385-DDT
3970	403,300	540,000	03/03/15	0.75	0.24	LOVE'S 4.61-VAC LAND
1065	96,200	100,000	02/27/15	0.96	0.03	SPUDNUT SHOP PARK AVE.
11460	24,000	25,000	04/06/15	0.96	0.03	VACANTLAND PARK AVE
5613	434,100	450,000	05/12/15	0.96	0.03	HWY 60- KEMP
5408	41,300	45,000	06/23/15	0.92	0.07	COKE WAREHOUSE-Hwy60
10311	428,100	410,000	12/08/15	1.04	0.05	25 mile-crofford auto - OF
4385	49,500	55,000	08/27/15	0.90	0.09	2 sisters main
920875	116,001	111,063	09/01/15	1.04	0.05	Plains Ins-25%-OF
22906	162,500	180,000	09/02/15	0.90	0.09	N 25-gilberts meat
20139	28,900	32,000	09/18/15	0.90	0.09	S 385-Hamby
7992	101,700	135,000	11/02/15	0.75	0.24	Holly-Axe-Barn
4503	221,800	225,000	10/26/15	0.99	0.00	Hereford Brand
7510	612,000	710,000	12/14/16	0.86	0.13	Holstein Feed Yard
4320	107,000	104,000	12/30/15	1.03	0.04	Langehenning-HTFCU
3912	181,200	170,000	01/25/16	1.07	0.08	25 Mile-Hfd welding
4697	49,900	50,000	02/06/16	1.00	0.01	133 Bennett-Beauty Shop
1306	45,000	59,000	02/01/16	0.76	0.23	vacant lot 25 Mile- Small
4842	22,900	33,000	02/18/16	0.69	0.30	609 2nd -small shop
3060	345,600	356,000	02/29/16	0.97	0.02	E park Funeral home
4418	36,900	45,000	03/24/16	0.82	0.17	128 1st-Guzman -Shop
4325	55,000	52,500	04/27/16	1.05	0.06	312E 3rd V Plum-25%_OF

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

COD = 11.6500

Avg. Means= 98.60

Absolute Dev Avg = 11.540

<p>COD (Coefficient of Dispersion) = Divide Total of Dev. Column, divided by # of samples, X Avg. Means</p>	<p>Average Means=Total Actual Sales Ratio divided by number of samples WT MEAN 95.42</p>	<p>Avg Absolute Dev = Total on Absolute Dev. Divided by the # of examples. Dev=Ave. Means less Actual Sales Ratio</p>
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MARKET ANALYSIS 2017



	ADDRESS	GROSS RENT	NET INCOME	SALES & PRICE	CAP RATE
1248	315 E Park TERRY'S FLORAL	<u>1400@mox12=16,800</u>	x75%=12,600	÷123,000(4/28/11)	10.02%
4697	133 BENNETT-BEAUTY SALON	<u>600@mox12=7,200</u>	x75%=5,400	÷50,000(4/29/16)	10.08%
25720	815 S 25 MILE(Clifft Land Bank)	3000'x6.40=	19,200 x75%=14,400	129,000 (8/12/13)	11.01%
4320	320 Schley(Terry's Law Office)	3960'x4.00=15,760	x75%=11,820	104,000 (12/30/15)	11.03%
1065	1001 E Park (Spudnut Shop)	3,120'x5.00=15,600	x75%=11,700	100,000 (2/27/15)	11.07%
25709	New York St. (Shop)	5,000'x2.75=13,750	x75%=10,312	91,250 (10/28-14)	11.30%
4362	128 E 5th (Office-Solomon)	2,250'x4.00=9,000	x75%=6,750	adj time 60,000	11.25%
2475	149 N 25 MILE(Hunan)	6300'x6.00=37,800	x75%=28,350	÷245,000(10/21/16)	11.50%
7705	902 Columbia (Off-Res)	800x12=9,600	x75%=7,200	adj 57,400	12.05%
4387	146 E 2nd (Junk shop)	8,296'x.80=6,636	X75'=3111	÷40,000 (6/4/14) Adj	12.44%
5408	529 Myrtle (Coke warehouse)	7,797'x100=7,797	x75%=5,847	+45,000 (6/23/15)	12.99%
4418	128 W 1st (Garage shop)	3,000'x2.50=7,500	x75%=5,625	÷45,000 (3/24/16)	12.50%
22985	3866 FM 1259 (old barn)	4,650'x1.50=6,975	x75%=5,231	÷40,000 (4/9/15)	13.00%

Expense Ratio 15% Expense
 10% V&C loss
 Total 25% -100%=75%

F A & Tax Consultants Cap Rate

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

Deaf Smith County Appraisal District
2017 Sales Ratio and Adjusted Sales Ratio Comparison
Sorted by Neighborhood Code, then by Sales Ratio within neighborhood (50 Samples)

Property ID	Address	Neighborhood Code	2017 Appraised Market Value	Actual Sales Price	Sale Date	GRADE	Adjusted Sale Price	Adjusted Sales Ratio	2017 Sales Ratio	Deviation	Square Footage	Sales Price per Sq. Foot	2016 DSCAD Mk Value	2016 Ratio
25232	210 KINGWOOD	1	145,400	139,900	10/03/16	8M-%	139,900	1.04	1.04	0.08	1775	78.82	135,500	0.97
6630	125 KINGWOOD	1D	125,700	125,000	10/12/16	6M-%	125,000	1.01	1.01	0.05	2176	57.44	119,700	0.96
26005	139 REDWOOD	1WC	305,300	320,000	10/13/16	9M%	320,000	0.95	0.95	0.00	3454	92.65	296,300	0.93
6569	104 REDWOOD	1B	135,800	150,000	11/01/16	6M-%	150,000	0.91	0.91	0.05	2194	68.37	129,000	0.86
3101	127 GREENWOOD	1F	85,400	95,959	11/07/16	6M-%	95,959	0.89	0.89	0.07	1499	64.02	81,300	0.85
2567	524 WILLOW LANE	1J	80,400	90,000	10/19/16	6M-%	90,000	0.89	0.89	0.06	1442	62.41	76,500	0.85
6275	233 CHEROKEE	1E	120,800	125,000	11/22/16	6M-%	125,000	0.97	0.97	0.01	2243	55.73	114,800	0.92
6666	104 QUINCE	1B	116,200	116,000	11/28/16	6M-%	116,000	1.00	1.00	0.05	2300	50.43	110,200	0.95
6342	711 CHEROKEE	1J	69,800	73,000	12/05/16	6M-%	73,000	0.96	0.96	0.00	1174	62.18	66,400	0.91
6679	132 OAK	1C	166,500	178,000	12/09/16	6M-%	178,000	0.94	0.94	0.02	3684	48.32	162,000	0.91
3354	245 DOUGLAS	1F	89,800	85,000	12/20/16	6M-%	85,000	1.06	1.06	0.10	1520	55.92	85,500	1.01
3466	902 PLAINS	1G	111,300	115,000	01/09/17	7M-%	115,000	0.97	0.97	0.01	1450	79.31	97,330	0.85
918680	312 HICKORY	1L	126,500	134,000	02/15/17	6M+%	134,000	0.94	0.94	0.01	1586	84.49	120,000	0.90
6676	124 OAK	1C	159,600	167,000	04/11/16	6M%	167,000	0.96	0.96	0.00	2232	74.82	145,800	0.87
6644	117 LIVEOAK	1A	230,300	269,000	03/04/16	7M-%	269,000	0.86	0.86	0.10	3534	76.12	230,300	0.86
25752	442 HICKORY	1E	114,100	125,000	04/21/17	6M%	125,000	0.91	0.91	0.04	1770	70.62	108,100	0.86
6782	114 PECAN	1B	146,000	127,500	04/20/17	6M-%	127,500	1.15	1.15	0.19	2292	55.63	138,800	1.09
5910	1401 16TH	2	104,800	97,500	03/03/17	6M-%	97,500	1.07	1.07	0.12	2314	42.13	99,200	1.02
5943	623 STAR	2	85,600	84,900	09/23/16	6M-%	84,900	1.01	1.01	0.05	1633	51.99	81,200	0.96
3572	307 ELM	1A	162,600	152,440	03/24/17	6M-%	152,440	1.07	1.07	0.11	2588	58.90	154,400	1.01
3345	400 HICKORY	1E	126,100	133,000	01/27/17	6M%	133,000	0.95	0.95	0.01	1801	73.85	113,300	0.85
5520	4285 HWY 60	RURAL	240,200	230,000	04/06/17	6M+	230,000	1.04	1.04	0.09	2208	68.47	240,300	1.04
3394	237 ELM	1F	94,700	98,000	05/01/17	6M-%	98,000	0.97	0.97	0.01	1532	63.97	84,900	0.87
2456	145 SUNSET	1G	93,900	105,000	05/01/17	6F-%	105,000	0.89	0.89	0.06	2103	49.93	89,200	0.85
7712	3562 HWY 385	3	91,200	115,700	05/12/17	5M+%	115,700	0.79	0.79	0.17	1879	61.58	86,900	0.75
6682	108 MIMOSA	1C	85,300	90,000	05/12/17	6M-%	90,000	0.95	0.95	0.01	1450	62.07	81,200	0.90
3142	137 JUNIPER	1H	85,700	104,000	05/12/17	6M-%	104,000	0.82	0.82	0.13	1464	71.04	81,400	0.78
6301	246 16TH	1E	146,400	161,000	05/18/17	6M+%	161,000	0.91	0.91	0.05	2303	69.91	139,800	0.87
2566	526 WILLOW	1J	97,800	132,500	05/26/17	6M-%	132,500	0.74	0.74	0.22	1788	74.11	92,900	0.70
1662	315 STAR	2	77,800	95,000	05/25/17	5M+%	95,000	0.82	0.82	0.14	1609	58.48	74,100	0.70
2511	544 WILLOW LANE	1J	96,500	109,000	05/31/17	6M-%	109,000	0.89	0.89	0.07	1701	64.07	92,900	0.85
3299	227 CENTRE	1F	141,300	135,000	05/31/17	6M%	135,000	1.05	1.05	0.09	2486	54.30	134,100	0.99
6631	121 KINGWOOD	1D	122,500	148,000	05/31/17	6M-%	148,000	0.83	0.83	0.13	2332	63.46	116,600	0.79
1938	416 AVE.B	2	57,800	64,000	12/15/16	5M+%	64,000	0.90	0.90	0.06	1140	56.14	54,900	0.86
6566	3558 1058	RURAL	222,400	239,000	06/30/16	6M%	239,000	0.93	0.93	0.03	3862	61.88	205,200	0.86
3084	126 IRONWOOD	1H	108,700	126,000	06/06/17	6M-%	126,000	0.86	0.86	0.10	1759	72.00	103,200	0.82

Deaf Smith County Appraisal District
2017 Sales Ratio and Adjusted Sales Ratio Comparison
Sorted by Neighborhood Code, then by Sales Ratio within neighborhood (50 Samples)

Property ID	Address	Neighborhood Code	2017 Appraised Market Value	Actual Sales Price	Sale Date	GRADE	Adjusted Sale Price	Adjusted Sales Ratio	2017 Sales Ratio	Deviation	Square Footage	Sales Price per Sq. Foot	Deviation
25232	210 KINGWOOD	1	145,400	139,900	10/03/16	8M-%	139,900	1.04	1.04	0.08	1775	78.82	0.05
6630	125 KINGWOOD	1D	125,700	125,000	10/12/16	6M-%	125,000	1.01	1.01	0.05	2176	57.44	0.04
26005	139 REDWOOD	1WC	305,300	320,000	10/13/16	9M%	320,000	0.95	0.95	0.00	3454	92.65	0.01
6569	104 REDWOOD	1B	135,800	150,000	11/01/16	6M-%	150,000	0.91	0.91	0.05	2194	68.37	0.06
3101	127 GREENWOOD	1F	85,400	95,959	11/07/16	6M-%	95,959	0.89	0.89	0.07	1499	64.02	0.07
2567	524 WILLOW LANE	1J	80,400	90,000	10/19/16	6M-%	90,000	0.89	0.89	0.06	1442	62.41	0.07
6275	233 CHEROKEE	1E	120,800	125,000	11/22/16	6M-%	125,000	0.97	0.97	0.01	2243	55.73	0.00
6666	104 QUINCE	1B	116,200	116,000	11/28/16	6M-%	116,000	1.00	1.00	0.05	2300	50.43	0.03
6342	711 CHEROKEE	1J	69,800	73,000	12/05/16	6M-%	73,000	0.96	0.96	0.00	1174	62.18	0.01
6679	132 OAK	1C	166,500	178,000	12/09/16	6M-%	178,000	0.94	0.94	0.02	3684	48.32	0.01
3354	245 DOUGLAS	1F	89,800	85,000	12/20/16	6M-%	85,000	1.06	1.06	0.10	1520	55.92	0.09
3466	902 PLAINS	1G	111,300	115,000	01/09/17	7M-%	115,000	0.97	0.97	0.01	1450	79.31	0.07
918680	312 HICKORY	1L	126,500	134,000	02/15/17	6M+%	134,000	0.94	0.94	0.01	1586	84.49	0.02
6676	124 OAK	1C	159,600	167,000	04/11/16	6M%	167,000	0.96	0.96	0.00	2232	74.82	0.05
6644	117 LIVEOAK	1A	230,300	269,000	03/04/16	7M-%	269,000	0.86	0.86	0.10	3534	76.12	0.06
25752	442 HICKORY	1E	114,100	125,000	04/21/17	6M%	125,000	0.91	0.91	0.04	1770	70.62	0.06
6782	114 PECAN	1B	146,000	127,500	04/20/17	6M-%	127,500	1.15	1.15	0.19	2292	55.63	0.17
5910	1401 16TH	2	104,800	97,500	03/03/17	6M-%	97,500	1.07	1.07	0.12	2314	42.13	0.10
5943	623 STAR	2	85,600	84,900	09/23/16	6M-%	84,900	1.01	1.01	0.05	1633	51.99	0.04
3572	307 ELM	1A	162,600	152,440	03/24/17	6M-%	152,440	1.07	1.07	0.11	2588	58.90	0.03
3345	400 HICKORY	1E	126,100	133,000	01/27/17	6M%	133,000	0.95	0.95	0.01	1801	73.85	0.07
5520	4285 HWY 60	RURAL	240,200	230,000	04/06/17	6M+	230,000	1.04	1.04	0.09	2208	68.47	0.12
3394	237 ELM	1F	94,700	98,000	05/01/17	6M-%	98,000	0.97	0.97	0.01	1532	63.97	0.05
2456	145 SUNSET	1G	93,900	105,000	05/01/17	6F-%	105,000	0.89	0.89	0.06	2103	49.93	0.07
7712	3562 HWY 385	3	91,200	115,700	05/12/17	5M+%	115,700	0.79	0.79	0.17	1879	61.58	0.17
6682	108 MIMOSA	1C	85,300	90,000	05/12/17	6M-%	90,000	0.95	0.95	0.01	1450	62.07	0.02
3142	137 JUNIPER	1H	85,700	104,000	05/12/17	6M-%	104,000	0.82	0.82	0.13	1464	71.04	0.14
6301	246 16TH	1E	146,400	161,000	05/18/17	6M+%	161,000	0.91	0.91	0.05	2303	69.91	0.05
2566	526 WILLOW	1J	97,800	132,500	05/26/17	6M-%	132,500	0.74	0.74	0.22	1788	74.11	0.21
1662	315 STAR	2	77,800	95,000	05/25/17	5M+%	95,000	0.82	0.82	0.14	1609	58.48	0.21
2511	544 WILLOW LANE	1J	96,500	109,000	05/31/17	6M-%	109,000	0.89	0.89	0.07	1701	64.07	0.06
3299	227 CENTRE	1F	141,300	135,000	05/31/17	6M%	135,000	1.05	1.05	0.09	2486	54.30	0.08
6631	121 KINGWOOD	1D	122,500	148,000	05/31/17	6M-%	148,000	0.83	0.83	0.13	2332	63.46	0.12
1938	416 AVE.B	2	57,800	64,000	12/15/16	5M+%	64,000	0.90	0.90	0.06	1140	56.14	0.04
6566	3558 1058	RURAL	222,400	239,000	06/30/16	6M%	239,000	0.93	0.93	0.03	3862	61.88	0.10
3084	126 IRONWOOD	1H	108,700	126,000	06/06/17	6M-%	126,000	0.86	0.86	0.10	1759	72.00	0.10

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**Deaf Smith County Appraisal District
2017 Sales Ratio and Adjusted Sales Ratio Comparison
Sorted by Neighborhood Code, then by Sales Ratio within neighborhood (50 Samples)**

Property ID	Address	Neighborhood Code	2017 Appraised Market Value	Actual Sales Price	Sale Date	GRADE	Adjusted Sale Price	Adjusted Sales Ratio	2017 Sales Ratio	Deviation	Square Footage	Sales Price per Sq. Foot	2016 DSCAD Mk Value	2016 Ratio
6235	325 CHEROKEE	1E	75,600	80,000	06/26/17	5M+	80,000	0.95	0.95	0.01	1427	56.06	72,000	0.90
73	TOTALS OR AVG	TOTALS	8,791,600	9,197,973			9,197,973	69.97	69.98	4.63			8,326,630.00	66.02

90.00

COD- 4.82 2016-~~8.26~~ ^{5.14}

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

2017 CAD VALUE

AVG MEAN 0.95863
WT MEAN 0.95582

Avg. Means= 96.0000

Average Means=Appraised Mkt Value/Adj. Sale Price

Absolute Dev Avg =

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

COD 2017.00 4.82
COD 2016.00 8.26

Average % Appreciation =

Average % Appreciation = Total divided by Total 2017 Apprais

2016 CAD VALUE

WT MEAN
AVG MEAN

23

EVANTS NBHD Sales Ratio Report for start of 2017

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

ratio id #	Property ID	Situs Location	MA SQFT	Sale Price	Sale Date	Market	Ratio	Abs Dev	State	Class	Land SQFT	Comment
3	2297	411 N AVE.K TX	1,170	\$45,000	1/16/2015	\$40,800	0.91	0.07	A1	5F	8,100	OWNER FINANCED
9	1877	321 AVE.B TX	1,840	\$57,000	2/11/2015	\$70,700	1.24	0.27	A1	5F	17,067	OWNER FINANCED!
10	6107	2010 AVE.H TX	3,431	\$190,000	2/27/2015	\$182,300	0.96	0.01	A1	6M	75,524	
11	1578	233 STAR TX	1,682	\$92,000	3/18/2015	\$89,900	0.98	0.00	A1	6M-	8,235	THERE WAS 4,000 IN SELLERS CONCESSIONS
12	5273	908 BREVARD TX	1,129	\$57,000	3/30/2015	\$58,400	1.02	0.05	A1	5M+	10,000	
13	6108	910 AVE.H	2,008	\$94,000	3/30/2015	\$86,900	0.92	0.05	A1	5M+	274,210	
15	1617	314 STAR TX	1,511	\$57,000	4/2/2015	\$58,100	1.02	0.05	A1	5M+	7,830	
16	5109	612 BLEVINS TX	896	\$27,000	4/7/2015	\$41,500	1.54	0.56	A1	4F	7,800	
18	5110	610 BLEVINS TX	1,064	\$32,000	4/30/2015	\$32,000	1.00	0.03	A1	4F+	7,800	
20	4791	701 E 3RD TX	1,114	\$19,000	5/6/2015	\$19,100	1.01	0.03	A1	5F	7,280	ON PHONE 8,000 DOWN FINANCED 11,000=19,000 DJ
21	4549	307 E 6TH STREET TX	820	\$20,000	5/15/2015	\$28,700	1.44	0.46	A1	4F	7,000	
24	5047	304 AVE.K TX	840	\$37,500	6/8/2015	\$39,300	1.05	0.07	A1	5F	9,620	
25	4299	303 E 5TH STREET TX	1,096	\$26,000	6/19/2015	\$20,800	0.80	0.17	A1	3M	6,825	IN PERSON
26	4768	610 E 5TH TX	2,301	\$81,000	6/20/2015	\$64,500	0.80	0.18	A1	5F-	14,000	
27	1082	111 AVE.I TX	1,810	\$85,000	6/29/2015	\$82,100	0.97	0.01	A1	5F+	13,000	
28	6351	712 AVE.F TX	1,305	\$83,460	7/2/2015	\$76,500	0.92	0.06	A1	6M-	8,320	
29	5082	509 IRVING TX	1,248	\$71,000	7/8/2015	\$69,900	0.98	0.01	A1	6M-	8,320	
32	5016	200 BLEVINS TX	832	\$17,000	7/31/2015	\$14,200	0.84	0.14	A1	3F	9,750	
33	1455	231 AVE.F TX	1,149	\$50,000	8/4/2015	\$43,600	0.87	0.10	A1	5F	5,566	
34	5302	835 BLEVINS TX	866	\$50,000	8/4/2015	\$38,200	0.76	0.21	A1	4M+	6,413	
36	6024	617 AVE.G TX	1,174	\$50,000	8/10/2015	\$51,400	1.03	0.05	A1	5M	7,440	
37	1914	339-341 AVE A TX	2,240	\$65,000	8/18/2015	\$55,400	0.85	0.12	A1	4F+	14,000	
38	5202	801 BREVARD TX	1,060	\$45,000	8/19/2015	\$44,600	0.99	0.02	A1	5M	7,500	SOLD 10/15/2005 FOR 10,000 DOWN FINANCED 35,000 9% INT DJ
39	4844	202 LAWTON TX	984	\$46,000	8/20/2015	\$51,900	1.13	0.15	A1	6M-	7,000	THEY FELT LIKE THEY SOLD CHEAP, WAS IN A HURRY
40	2125	440 PALOMA LANE TX	1,404	\$77,000	8/21/2015	\$76,300	0.99	0.02	A1	6F-	8,752	
41	5264	909 BREVARD	1,091	\$58,500	8/21/2015	\$57,800	0.99	0.01	A1	6M-	7,500	
42	5133	716 BLEVINS	1,470	\$79,263	8/26/2015	\$70,100	0.88	0.09	A1	6M-	11,050	
43	6142	620 STAR TX	1,140	\$70,695	9/16/2015	\$60,000	0.85	0.13	A1	5M	8,060	
45	1621	304 STAR TX	1,308	\$75,000	9/25/2015	\$71,600	0.95	0.02	A1	6M-	8,370	
47	2254	426 STAR TX	2,313	\$95,000	10/8/2015	\$98,100	1.03	0.06	A1	6M-	11,340	APPRAISAL CAME IN AT 99,000 SOLD 95,000 - 5,000= 90,000 DJ SELER PD 5,000 OF CLOSING COST DJ
50	1734	334 AVE.G TX	1,816	\$17,000	10/30/2015	\$20,500	1.21	0.23	A1	4F	8,936	
51	5134	714 BLEVINS	1,479	\$65,000	11/2/2015	\$50,200	0.77	0.20	A1	4M+	9,750	
52	1100	136 AVE.H TX	1,146	\$50,000	11/4/2015	\$52,700	1.05	0.08	A1	5M+	7,025	
53	1007	120 STAR TX	1,363	\$72,000	12/22/2015	\$69,100	0.96	0.01	A1	5M+	9,045	
57	5228	812-A BREVARD TX	1,314	\$24,000	2/8/2016	\$29,200	1.22	0.24	A1	3M+	7,500	SOLD WITH CASH WHICH MEANS SALES PRICE COULD BE LOW DJ
58	1892	304 AVE.A TX	728	\$22,000	2/10/2016	\$22,900	1.04	0.07	A1	4F	12,892	
59	1290	115 AVE.A TX	1,557	\$85,000	2/11/2016	\$48,000	0.56	0.41	A1	4F+	17,000	OWNER FINANCED SOLD HIGH DJ
60	6044	614 AVE.G TX	1,803	\$110,000	2/18/2016	\$93,100	0.85	0.13	A1	6M-	8,060	
61	1979	410 LONG TX	864	\$34,600	2/26/2016	\$17,000	0.49	0.48	A1	3F+	6,600	
62	6370	708 STANTON TX	1,076	\$40,800	2/29/2016	\$47,000	1.15	0.18	A1	4M+	8,060	
63	1626	309 N AVE.K TX	780	\$18,000	3/7/2016	\$21,000	1.17	0.19	A1	4F-	6,750	
64	1622	300 STAR TX	1,988	\$75,000	3/21/2016	\$87,800	1.17	0.20	A1	5M+	10,125	
65	1535	205 AVE.J TX	1,093	\$35,000	3/24/2016	\$45,700	1.31	0.33	A1	5M	6,057	
66	2287	401 STAR TX	1,531	\$85,000	3/29/2016	\$89,200	1.05	0.08	A1	6M-	11,070	
67	1340	201 UNION TX	1,310	\$19,550	3/29/2016	\$22,200	1.14	0.16	A1	3F+	10,471	

24

68	10420	1607 BLEVINS TX	1,516	\$93,279	3/30/2016	\$92,200	0.99	0.01 A1	6M-	9,605
69	6044	614 AVE.G TX	1,803	\$110,000	3/31/2016	\$93,100	0.85	0.13 A1	6M-	8,060
70	6046	616 AVE.G TX	1,104	\$65,000	4/13/2016	\$55,000	0.85	0.13 A1	5F+	7,440
71	919178	610 W 2ND TX	672	\$27,000	4/13/2016	\$20,200	0.75	0.23 A1	4F	3,240
73	2327	519 STAR TX	2,294	\$103,000	4/15/2016	\$101,900	0.99	0.02 A1	6F-	9,045
74	2202	405 AVE.I TX	2,596	\$115,000	4/19/2016	\$91,800	0.80	0.18 A1	5F+	17,820
75	2287	401 STAR TX	1,531	\$86,889	4/22/2016	\$89,200	1.03	0.05 A1	6M-	11,070
	4856	806 E 3RD STREET TX	1,840	\$70,000	4/25/2016	\$79,800	1.14	0.17 A1	6F	9,238
76	1526	223 AVE.J TX	864	\$20,000	4/28/2016	\$26,900	1.35	0.37 A1	4F-	10,428
77	5156	704 IRVING TX	1,323	\$60,000	4/29/2016	\$55,400	0.92	0.05 A1	5M+	7,800
81	4627	404 W 3RD STREET TX	1,090	\$31,000	5/2/2016	\$33,200	1.07	0.10 A1	5F	7,000
82	5298	827 BLEVINS TX	1,305	\$65,000	5/4/2016	\$53,500	0.82	0.15 A1	5M	8,750
84	10279	505 GEORGE TX	984	\$49,900	5/11/2016	\$48,300	0.97	0.01 A1	5F	19,950
85	5349	501 WHITTIER TX	936	\$40,000	5/12/2016	\$29,000	0.73	0.25 A1	3F+	7,800
86	4849	710 E 3RD STREET TX	1,652	\$50,000	5/16/2016	\$42,200	0.84	0.13 A1	5F	9,800
87	1026	135 N AVE.K TX	1,092	\$40,000	5/20/2016	\$42,300	1.06	0.08 A1	5M	8,100
89	1112	815 E PARK AVE TX	2,073	\$58,555	5/23/2016	\$68,700	1.17	0.20 A1	5M	21,228
90	1252	133 AVE.B TX	1,488	\$72,000	5/25/2016	\$68,600	0.95	0.02 A1	5M	10,000
91	4342	136 N SAMPSON TX	880	\$40,000	6/1/2016	\$41,900	1.05	0.07 A1	4M	13,580
92	2046	425 AVE.E TX	1,172	\$75,000	6/2/2016	\$48,300	0.64	0.33 A1	5F-	11,340
93	2399	519 AVE.G TX	1,164	\$40,000	6/3/2016	\$48,500	1.21	0.24 A1	5M+	6,948
	2321	505 STAR TX	2,992	\$105,000	6/9/2016	\$130,000	1.24	0.26 A1	6M-	14,175
94	5990	610 AVE.I TX	1,076	\$71,000	6/21/2016	\$62,500	0.88	0.09 A1	6M-	7,522
96	1481	215 AVE.H TX	1,184	\$64,500	6/30/2016	\$44,800	0.69	0.28 A1	5F	7,560
97	1374	236 AVE.B TX	1,078	\$68,000	7/1/2016	\$44,800	0.66	0.32 A1	5F	24,800
99	4855	704 E 3RD	962	\$34,000	7/13/2016	\$27,100	0.80	0.18 A1	5F-	7,000
100	6076	618 AVE.G TX	1,010	\$63,900	7/13/2016	\$60,800	0.95	0.02 A1	6M-	8,060
101	2187	431 AVE.G TX	1,225	\$66,500	7/29/2016	\$56,200	0.85	0.13 A1	5M+	8,807
102	1243	113 AVE.C TX	1,982	\$83,000	8/4/2016	\$85,900	1.03	0.06 A1	5F+	12,000
103	5196	834 IRVING TX	1,248	\$64,804	8/5/2016	\$52,400	0.81	0.17 A1	5F	8,060
104	4471	429 N MILES TX	1,787	\$95,000	8/15/2016	\$88,800	0.93	0.04 A1	6M	8,400
23	1091, 10889	900 & 908 LAFAYETTE	1,395	\$15,000	6/1/2015	\$16,300	1.09	0.11 A1	3F	7,450
35	1900, 2339, 5079	313 Ave.B, 503 Ave.K, 518 Blev	3,303	\$88,500	8/7/2015	\$87,400	0.99	0.01 A1	4F	7,800
5	4629, 4630	409 & 411 W 4TH	2,688	\$59,500	1/28/2015	\$48,800	0.82	0.15 A1	4F+	5,000
88	4611, 4612	605 & 607 JACKSON	1,597	\$25,000	5/20/2016	\$29,000	1.16	0.19 A1	3F+	9,334
80	-Count			\$4,820,695		\$4,575,100	77.91	11.11		

Mean	0.97
Wt Mean	0.95
C.O.D.	14.26

Sales that are deemed NOT arms-length

57	5228	812-A BREVARD TX	1,314	\$24,000	2/8/2016	\$29,200	1.22	0.23 3M+	\$18.26	7,500	Bad sale sold to relative	
44	1959	437 LONG TX	1,225	\$20,000	9/24/2015	\$32,500	1.63	0.65 A1	5M-	6,840	Opportunistic sale confirmed with Mike Ng	
17	1844	315 AVE.C TX	1,408	\$22,000	4/14/2015	\$32,800	1.49	0.52 A1	5F	12,000	Hse tore up not liveable	
22	1588	216 STAR TX	2,070	\$67,900	5/29/2015	\$70,100	1.03	0.06 A1	5M+	12,353	Estate/cash sale	
1	1373 & 1374	236 & 238 AVE.B TX	1,078	\$24,000	1/5/2015	\$47,900	2.00	1.02 A1	5F	24,800	Bad condition cash sale	
outlier	19	4766	504 E 5TH STREET TX	1,497	\$8,000	5/5/2015	\$23,500	2.94	1.96 A1	4F	7,500	

LATE SALES - EVANTS NBHD - 8/25/2016 TO 5/15/2017

Prop ID	Site Location	sqft	Sale Price	Sale Date	Appraisal	Ratio	Deviation	Class	Sft S.P.	Sft Appr	2016 Appraisal	Ratio	Deviation	Comments
1	1008 116 STAR TX	2,020	\$74,000	4/19/2017	\$91,300	1.10	0.09	5M+	\$37	\$40	\$91,300	1.10	0.12	Sale in Progress
2	1038 123 STAR TX	1,161	\$82,500	4/21/2017	\$61,600	0.75	0.26	5M+	\$71	\$63	\$58,600	0.71	0.27	Sale in Progress
3	1243 113 AVE C TX	1,962	\$93,000	8/4/2016	\$90,300	1.09	0.08	5F+	\$42	\$46	\$85,900	1.03	0.06	Jorge Gonzalez
5	1258 113 AVE B TX	1,830	\$68,500	4/4/2017	\$79,900	1.17	0.18	5F+	\$37	\$44	\$76,100	1.11	0.13	Sheehan Hermit sold to individual, probably owner financed
6	1323 201 AVE A TX	1,200	\$40,000	12/2/2016	\$31,800	0.80	0.21	4F	\$33	\$27	\$31,800	0.80	0.18	20% OF
6A	1324 109 Union	1,280	\$55,000	10/20/2016	\$43,400	0.79	0.22	5F	\$43	\$34	\$41,000	0.75	0.23	Rental Ave Cond, 2 att stig in bad condn. OA
7	1395 208 AVE C	1,314	\$55,000	2/22/2017	\$61,300	1.11	0.10	5M-	\$42	\$47	\$58,100	1.06	0.08	
8	1398 212 AVE C TX	1,384	\$40,000	10/27/2016	\$39,300	0.98	0.03	4F+	\$29	\$29	\$39,300	0.98	0.01	
9	1456 236 AVE F TX	1,149	\$40,000	1/16/2017	\$49,600	1.24	0.23	5F+	\$35	\$43	\$50,600	1.27	0.29	
10	1531 211 AVE J TX	2,198	\$93,000	4/7/2017	\$97,800	1.05	0.04	5M+	\$42	\$44	\$92,700	1.00	0.02	
11	1532 209 AVE J TX	1,105	\$30,000	3/13/2017	\$36,500	1.22	0.21	5F-	\$27	\$33	\$36,500	1.22	0.24	cash sale, but shouldn't be a class 5, should be a class 4 at \$33/sft
13	1783 313 AVE F TX	3,372	\$80,000	5/2/2017	\$102,600	1.28	0.27	6F+	\$24	\$30	\$98,600	1.23	0.26	Large family sold sold estate home, could have undersold probably sold on contract 9/15/2013 & owner financed.
14	1801 323 AVE E TX	939	\$25,000	12/16/2016	\$21,500	0.86	0.15	4F	\$27	\$23	\$21,500	0.86	0.12	
15	1861 337 AVE C TX	336	\$12,000	2/3/2017	\$16,100	1.34	0.33	4F	\$36	\$48	\$16,100	1.34	0.36	Financed by Seller
16	1947 413 LONG TX	884	\$41,500	11/4/2016	\$32,200	0.78	0.23	4F+	\$47	\$36	\$32,200	0.78	0.20	Financed by Seller
19	2301 421 N AVE K TX	1,991	\$81,500	9/29/2016	\$78,200	0.96	0.05	5M+	\$41	\$39	\$74,900	0.92	0.06	
21	2399 519 AVE G TX	1,164	\$40,000	6/3/2016	\$51,100	1.28	0.27	5M+	\$34	\$44	\$48,500	1.21	0.24	Mike Nguyen bought this (below mkt) Cash offer, owner wanted 65K, sold for 65K
22	5247 902 IRVING TX	998	\$65,600	3/28/2017	\$67,600	1.03	0.02	6M-	\$66	\$68	\$64,100	0.98	0.00	Financed by Seller
23	5252 918 IRVING TX	1,128	\$50,000	8/29/2016	\$37,400	0.75	0.28	5M-	\$44	\$33	\$35,500	0.71	0.27	Financed by Seller
24	5267 906 BREVARD TX	1,036	\$62,000	3/28/2017	\$60,500	0.98	0.03	5M+	\$60	\$59	\$58,200	0.94	0.04	rental property, no garage
25	5889 1524 BREVARD TX	3,361	\$159,000	3/31/2017	\$151,400	0.95	0.08	6M-	\$47	\$45	\$141,400	0.89	0.09	
26	5910 1401 16TH TX	2,314	\$97,500	3/3/2017	\$104,800	1.07	0.07	6M-	\$42	\$45	\$99,200	1.02	0.04	
27	5943 623 STAR TX	1,633	\$84,900	9/23/2016	\$85,600	1.01	0.00	6M-	\$52	\$52	\$81,200	0.96	0.02	
28	5990 610 AVE I TX	1,076	\$71,000	6/21/2016	\$68,000	0.93	0.08	6M-	\$66	\$61	\$62,500	0.88	0.10	
29	6009 627 AVE I TX	1,020	\$50,000	9/16/2016	\$45,000	0.90	0.11	5M	\$49	\$44	\$42,700	0.85	0.12	
32	29187 336 AVE I TX	1,800	\$99,500	12/29/2016	\$63,900	0.84	0.17	5F	\$55	\$47	\$81,500	0.82	0.16	
			\$1,680,500		\$1,672,400	26.26	3.73				\$1,649,000	25.40	3.59	

COD
 Mean = 1.01
 Std Mean = 1.00

COD
 Mean = 0.98
 Std Mean = 0.96

AFTER SCHEDULE
 ADJUSTMENT

BEFORE SCHEDULE
 ADJUSTMENT

previous ratio study
 previous ratio study
 previous ratio study
 previous ratio study
 Slum lord fixed up and sold high rental.
 Six C, (Campbell) sale of a trashed not really a mhd 2 property, more like a rural property

EVANTS NBHD Sales Ratio Report for start of 2017

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

ratio id #	Property ID	Situs Location	MA SQFT	Sale Price	Sale Date	Market	State	Class	S/sqft	Sub	Land SQFT	Comment
2	2208	422 AVE.H TX	1,008	\$30,000	1/14/2015		\$24,800	A2	MH14	\$29.76	1979	11,923
48	28315	908 RUSSELL TX	980	\$38,000	10/16/2015		\$14,200	A2	MH14	\$38.78	1986	6,000
56	2122	713 13TH	1,560	\$72,728	2/5/2016		\$71,600	A2	6F-	\$46.62		8,925
72	1387	402 GRAND TX	840	\$17,000	4/13/2016		\$15,900	A2	MH12+	\$20.24	1978	10,000
78	4796	309 JOWELL TX	612	\$5,000	4/28/2016		\$7,200	A2	MH12	\$8.17	1970	5,500
80	27433	906 RUSSELL TX	644	\$13,000	4/29/2016		\$13,200	A2	MH14-	\$20.19	1995	4,000
				\$175,728			\$146,900					

wt mean	0.84
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*MOBILE HOMES
NEED TO BE
REAPPRAISED
FOR 2017*



HCDS AND ASSISTANCE PROGRAM 2016 REPORT
State of Smith County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

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

Deaf Smith County Appraisal District

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

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

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

Appraisal District Ratings:

Meets All – The total point score is 100

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

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

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

Unsatisfactory – The total point score is less than 75

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

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

Deaf Smith County Appraisal District

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

GOVERNANCE

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

Governance Review Question	Answer	Recommendation
9. Was the appraisal district's most recent preliminary budget produced and delivered to the taxing units according to the requirements of Tax Code Section 6.06(a)?	YES	No Recommendation
10. Did the appraisal district prepare and post the most recent budget notice according to the requirements of Tax Code Section 6.062?	YES	No Recommendation
11. Did the appraisal district board of directors provide notice of and host a public hearing for the most recent budget according to the requirements of Tax Code Section 6.06(b)?	YES	No Recommendation
12. Has the chief appraiser appointed a qualified agricultural appraisal advisory board and has that board met at least once within the previous year, as required by Tax Code Section 6.12?	YES	No Recommendation

TAXPAYER ASSISTANCE

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

Taxpayer Assistance Review Question	Answer	Recommendation
18. Does the appraisal district notify property owners when denying, modifying or cancelling exemptions as described in Tax Code Sections 11.43(h) and 11.45(d)?	YES	No Recommendation
19. For residence homestead exemptions cancelled after Sept.1, 2015, did the appraisal district follow the procedure described in Tax Code Section 11.43(q) for individuals who are 65 years of age or older?	N/A	No Recommendation
20. Did the appraisal district publicize the notices required by Tax Code Sections 11.44(b), 22.21, 23.43(f), 23.54(g) and 23.75(g) in a manner designed to reasonably notify all property owners?	YES	No Recommendation
21. Does the appraisal district include, with each notice sent under Tax Code Section 25.19 to an eligible property owner, instructions for accessing and using the electronic protest system as described in Tax Code Section 41.415?	YES	No Recommendation
22. Has the appraisal district implemented a system that allows the owner of a property that has been granted a homestead exemption to electronically receive and review comparable sales data and other evidence that the chief appraiser intends to use at the protest hearing before the appraisal review board, as required by Tax Code Section 41.415(b)(2)?	YES	No Recommendation
23. Did the appraisal district include an application form for a residence homestead exemption with the most recent notice of appraised value if the property did not qualify for a residence homestead exemption in that year, as described in Tax Code Section 25.19(b-2)?	YES	No Recommendation

OPERATING PROCEDURES

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

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

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

APPRAISAL STANDARDS, PROCEDURES AND METHODOLOGY

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

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

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

DEAF SMITH COUNTY APPRAISAL DISTRICT

REAPPRAISAL PLAN

TAX YEARS 2017 AND 2018

AS ADOPTED BY THE BOARD OF DIRECTORS

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

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

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EXECUTIVE SUMMARY

TAX CODE REQUIREMENTS

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

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

PLAN FOR PERIODIC REAPPRAISAL

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

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

A WRITTEN REAPPRAISAL PLAN FOR DEAF SMITH COUNTY APPRAISAL DISTRICT

POLICY STATEMENT AND GOALS

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

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

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

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

PLANNING A REAPPRAISAL

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

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

STEPS IN A REAPPRAISAL

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

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

- signed certification by the chief appraiser as required by Standards Rule 6-8 of USPAP (Report after Reappraisal)
10. Value Defense: ARB
- prepare and deliver notices of value to property owners
 - hold informal hearings
 - schedule and hold formal appeal hearings

PERFORMANCE ANALYSIS

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

REVALUATION DECISION (REAPPRAISAL CYCLE)

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

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

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

ANALYSIS OF AVAILABLE RESOURCES

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

PLANNING AND ORGANIZATION

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

MASS APPRAISAL SYSTEM

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

PILOT STUDY

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

DATA COLLECTION

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

VALUATION

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

MASS APPRAISAL REPORT

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

VALUE DEFENSE

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

PROJECT WORK PLAN

DEAF SMITH COUNTY APPRAISAL DISTRICT

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

REAL PROPERTY

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

PERSONAL PROPERTY

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

MARKET AREAS

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

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

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

MARKET AREAS - Continued

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

WORK PLAN SCHEDULE

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

TIME LINE/WORK PLAN FOR 2017

October 2016

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

November 2016

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

December 2016

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

January 2017

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

February 2017

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

March 2017

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

April 2017

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

May 2017

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

June 2017

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

July 2017

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

August 2017

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

September 2017

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

TIME LINE/WORK PLAN FOR 2018

October 2017

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

November 2017

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

December 2017

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

January 2018

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

February 2018

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

- Continue rural reappraisal.

March 2018

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

April 2018

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**Personal Property Procedures
For
Morgan Ad Valorem Services, Inc. (MAVSI)
Covering property types L & J**

Contents:

Properties covered by this procedures document

Discovery of new properties

Schedules

Reappraisal Plan

Identifying upgrades, changes, or Improvements to existing properties

First year procedures

Uniformity

Properties covered by this procedures document:

1. Category L properties. Described Personal Properties.
 - a. L1 – Commercial Personal Property
 - b. L2 – Industrial Personal Property
2. Category J Properties. Described as
 - a. J1 – Water distribution systems
 - b. J2 – Gas Distribution Systems
 - c. J3 – Electric Companies (Including Co-op's)
 - d. J4 – Telephone Companies (Including Co-ops)
 - e. J5 – Railroad personal property (non rolling Stock)
 - f. J6 – Pipeline Companies
 - g. J7 – Cable Television companies
 - h. J8 – Other Types of Personal Property (Includes Compressors & communication towers not otherwise defined as J4)

Schedules:

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

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

Reappraisal Plan:

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

Identifying upgrades, changes, or improvements to existing properties:

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

- between late Dec - Jan 15th*
1. Performing a physical site visit to the property on a yearly basis when possible and feasible. This can include an actual tour of the property or just a physical stop at the facility to visually inspect the property.
 - a. Take pictures each year of the subject property when possible and compare each year.
 - b. Note any CWIP (Construction Work In Progress) visually identified during visits.
 - c. Speak with Appraisal District personnel to determine if any of their staff has noted any construction or improvements from one year to the next. Also verify if any building permits or other construction type permits have been filed.
 - d. Make sketches of property when feasible.
 2. Contacting the owner verbally and discussing the property each year.
 3. Compare rendition information from one year to the next.
 4. When available, use aerial photographs of properties for comparison.

First Year Procedures:

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

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

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

Uniformity:

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

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

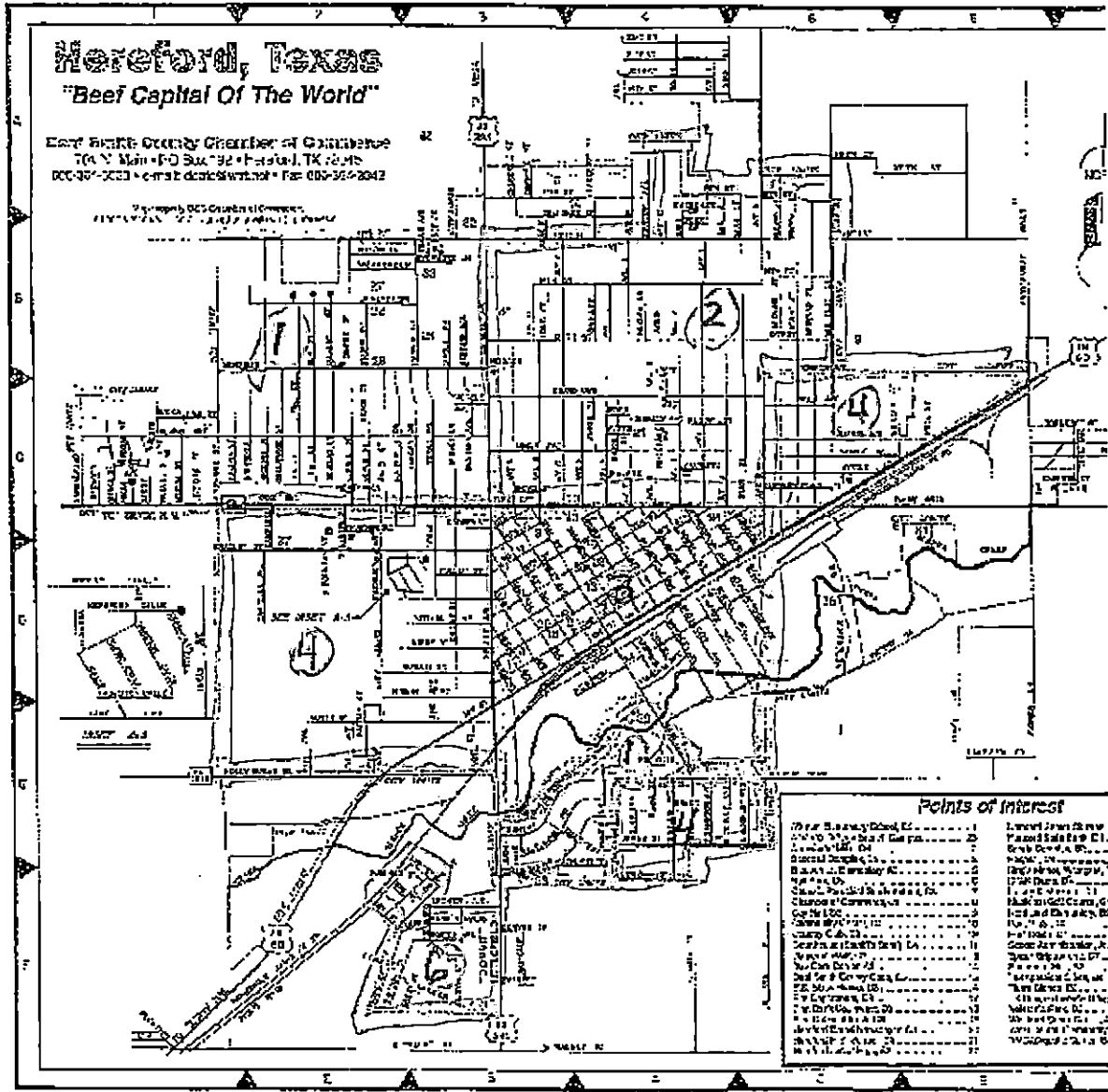
- (1) ADM GRAIN (formerly ADM FARMLAND)
- (2) ADM CORN PROCESSING
- (3) ADM GROWMARK (DBA ADM CORNSWEETNERS)
- (4) ATMOS ENERGY WES-TEX DIVISION (formerly Oneoke)
- (5) AZTECA MILLING LP
- (6) BNSF RAILWAY
- (7-11) CAVINESS- 5 ENTITES (JOINT VENTURE/BEEF PACKER/DEVELOPMENT CORP/PACKING/PALO DURO MEAT)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

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

Hereford, Texas

"Beef Capital Of The World"

East Fork County Chamber of Commerce
 704 N. Main • P.O. Box 192 • Hereford, TX 76045
 DCC-357-2323 • e-mail: dccc@sw.rr.com • Fax: 805-356-2042



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APPENDIX: Communication tools

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

•Types of Communication

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

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

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

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

•Basic communication tools

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

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

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

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

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

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

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

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

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

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

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

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

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

Communication goals for Staff:

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

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

Approval by the Deaf Smith County Appraisal District Board of Directors

Edward Ammi
Chairman

Date 7-28-16

Cary H. Blair
Secretary

[Signature]
Chief Appraiser

2017 AG SCHEDULE

NATIVE GRASS

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1.	37	37	48	48	55	55	58	51	51	51	55	65	69
2.	37	37	48	48	55	55	58	51	51	51	55	65	69
3.	35	35	45	45	53	53	55	48	48	48	51	60	64
4.	35	35	45	45	53	53	55	48	48	48	51	60	64
5.	30	30	39	39	42	42	53	45	45	45	48	54	59
6.	30	30	39	39	42	42	53	45	45	45	48	54	59
7.	30	30	39	39	42	42	53	45	45	45	48	54	59
8.	30	30	39	39	42	42	53	45	45	45	48	54	59

IMPROVED PATURE

	2011	2012	2013	2014	2015	2016	2,017
1.	95	80	80	80	80	80	80
2.	95	80	80	80	80	80	80
3.	85	75	75	75	75	75	75
4.	85	75	75	75	75	75	75
5.	70	60	60	60	60	60	60
6.	70	60	60	60	60	60	60
7.	60	55	55	55	55	55	55
8.	60	55	55	55	55	55	55

DRYLAND

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1.	73	73	86	86	155	155	155	170	170	123	123	148	143
2.	73	73	86	86	155	155	155	170	170	123	123	148	143
3.	60	60	78	78	150	150	150	158	158	109	109	125	120
4.	60	60	78	78	150	150	150	158	158	109	109	125	120
5.	37	37	55	55	120	120	120	116	116	100	100	110	105
6.	37	37	55	55	120	120	120	116	116	100	100	110	105
7.	37	37	55	55	120	120	120	116	116	100	100	110	105
8.	37	37	55	55	120	120	120	116	116	100	100	110	105

IRRIGATED

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1.	152	152	152	152	174	174	252	236	236	195	195	200	170
2.	152	152	152	152	174	174	252	236	236	195	195	200	170
3.	148	148	148	148	171	171	250	200	200	164	164	170	168
4.	148	148	148	148	171	171	250	200	200	164	164	170	168
5.	140	140	140	140	160	160	200	180	180	135	135	140	165
6.	140	140	140	140	160	160	200	180	180	135	135	140	165
7.	140	140	140	140	160	160	200	180	180	135	135	140	165
8.	140	140	140	140	160	160	200	180	180	135	135	140	165

IRRIGATED YIELD AND PRICES

CORN	2007	2008	2009	GARY	DOUG	2010	2011	2012	2013	2014	2015
PRICE	3.81/bu	4.48/bu	3.36/bu	4.50	4.00	6.17/bu	6.66/bu	7.20	4.53	4.40	3.71
YIELD	196/bu	189/bu	190/bu			214/bu	107/bu	170/bu	201/bu	209/bu	220/bu
									185-ext		
MILO				DENNIS	JOE						
PRICE	3.42/bu	3.75/bu	3.00/bu	6.27	6.27	5.85/bu	6.28/bu	6.60	4.12/bu	4.00/bu	3.26/bu
YIELD	90.00/bu	94.00/bu	93.00/bu	4.50 STATE		91.50/bu	70/bu	70/bu	45/bu	80/bu	98/bu
									75-ext		
COTTON											
PRICE	.57¢/lb	.54¢/lb	.52¢/lb			.80¢/lb	.80¢/lb	.75¢/lb	.75¢/lb	.65¢/lb	.65¢/lb
YIELD	938/lb	748/lb	794/lb			984/lb	506/lb	600lb	670lbs	1100/b	1000/lb
WHEAT				GARY	DOUG	6.52/bu	7.44/bu	6.82/bu	7.11/bu	6.40/bu	4.86/bu
PRICE	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	60/bu
YIELD	58.00/bu	39.50/bu	35.00/bu	DENNIS	JOE				45-ext		
				6.00	7.00						
SORGHUM SILIAGE										18/ton	20/ton
											\$19/ton
CORN ENSILAGE										24/ton	26/ton
										\$45/ton	\$25/ton

DRY YIELD

	2007	2008	2009	2010	2011	2012	2013	2014	2015
COTTON	768	549	0	573	0	0	0	600	400
SORGHUM	40.00	44.00	47.00	46.00	26.00	0	some 21	0 some 20	44.00
WHEAT	35.00	11.50	11.50	24.50	14.00	0	0	0 some 20	25.00

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

CAP RATE 0.1000
2015 PAYMENT PAID OCT 2016
USED PLC PAYMENTS AND ARC FOR CORN
WHEAT 8-10 25
MILO 15-20 55-60
CORN ARC 85

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

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

Cash Lease			
Sprinkler (Irrigated)	Per Acre	45	Row Crop
WELL DEP		NO	Per Acre
Tax		3.73	Well Depr.
Management		3.15	Tax
\$0.00 NTL		33.47	Management
			NTL
\$0.00 NTL/Cap Rate		38.12	NTL/Cap Rate
Sprinkler			
Row Crop			
Irrigated Average		Per Acre	

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

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

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

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

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

C & K URBCK- IRG INCOME 50 % HIGHER CASH LEASE IR-60 DRY 20-25 MAKES SENSE
IF USINGSHARES ON 1/4 LANDOWNER DOES NOT DO HARVEST
CHRIS ING SAYS THEY DO SHARE CORN INSLAGE HARVEST
ON CASH LEASE LAND OWNER DOES NOT SHARE IRG WELL EMAT EXPENSE
CERT AC DOES NOT SHOW BUT 5,601 FAILED AC ,NASS SHOWS 26,000 AC OF IRG FAILED AC THIS IS WR
CHRIS SAID THEY MIGHT FUDGE ALITTLE BUT NOT MUCH , HE SAID HE HARVESTED ALL OF HIS PLANTE
CORN=2670
CERT AC FAILED COTTON=2352 CATTLE COME OFF WHEAT PASTURE MARCH 15TH OR THEY DOI
CORN=424

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

Irrigated Cropland for Crop Year 2015

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

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

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

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

Irrigated Cropland for Crop Year 2015

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

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

praisal District

ues

for Crop Year 2015

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

SORGHUM SILAGE 30/TON

OT 38 PER TON

LOT OF SORGHUM SILAGE BECAUSE OF RAINFALL IN 2015

A&M BUDGET 36.30 PER TON

Deaf Smith County Ap
2017 Ag Val

Silage and Sorghum Siliage

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

KEELING 40/TON

KEELING
RONNIE G

**Deaf Smith County Appraisal District
2017 AG Values**

Dry Cropland for Crop Year 2015

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

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

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

* Variable Expenses shown but used as landowner is a non-participant

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

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

THERE WAS SORGHUM SILAGE IN 2015 DUE TO RAIN BUT NORMALLY
NOT TIPICAL AND APHID HAS REALLY HURT IT NON PROFITABLES

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

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

Dry Cropland for Crop Year 2015

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

* Variable Expenses shown but used as landowner is a non-participant

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

* Variable Expenses shown but used as landowner is a non-participant

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

PER MIKE B LAND OWNER SHARES HARVEST & INS TIPICALLY

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

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

Native Pasture Land for Crop Year 2015

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

Randall Porter
 0.88¢ 0.61¢
 8500 fence
 50 year life
 55%
 David Gustafson
 note
 ↓
 using 8¢/cash lease.

2017 ACRE

IRRIGATED

(2016 120,431) 120,431ac x 170 = 20,473,270

F1} 114,880ac x 170 = 19,529,600
F2}

F3} 5,,369ac x 168 = 901,992
F4}

F5} 182ac x 165 = 30,0300
F6}
F7}

Total 20,461,892

NATIVE GRASS

(2014 345,844) 345,844ac x 65 = 22,479,860

P1} 164,674ac x 69 = 11,362,506
P2}

P3} 93,978ac x 64 = 6,014,592
P4}

P5} 87,192ac x 59 = 5,144,328
P6}
P7}

Total 22,521,426

DRYLAND

(2015 460,933) 460,933AC X 140 = 64,530,620

F1} 404,981ac X 143 = 57,912,283
F2}

F3} 49,748ac x 120 = 5,969,760
F4}

F5} 6,204ac x 105 = 651,420
F6}
F7}

Total 64,533,463

7,613ac IMPROVED PASTURE

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

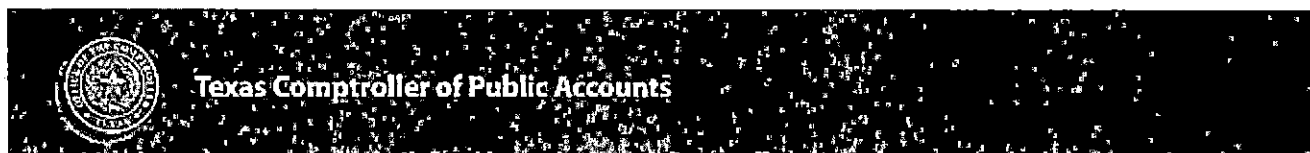
IP3} 653ac x 75 = 48,975
IP4}

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

Total 602,475

DSCAD Mark Powers

From: "Texas Comptroller of Public Accounts" <tx.comptroller@service.govdelivery.com>
Date: Wednesday, February 08, 2017 10:54 AM
To: <dscad@wtrt.net>
Subject: FYI - 2017 Capitalization Rate

**Dear Chief Appraisers:**

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

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

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

Sincerely,

Mike Esparza
 Director
 Property Tax Assistance Division

SHARE

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 get the word out.

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
Scorghum Silage	

However most any crop or combination could qualify.

D.) Check ownership records

a. If a local farmer buys a piece of land most of the time it will be ag use.

b. If a rural property sales to a business that is a red flag to check it out and make sure of any use change does not happen.

E.) We also look at Google Earth to see if land is being farmed or ranched.

F.) We send out a farm survey letter every year to farmers as see attached.

AG MANUAL

DETERMINING NET TO LAND VALUES

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

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

Cash Lease Method

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

Additional Costs

The property owner also incurs a cost of management.

Steps in a Typical Cash Lease Approach

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

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

Share Lease Method

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

To calculate net to land for share leases, appraisers need the following information:

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

Calculating Net Income for a Typical Share Lease

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

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

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

Deficiency Payments

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

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

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

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

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

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

PROCEDURES FOR AG VALUE

- A. The first step for figuring ag value is receiving good, accurate information.
1. Mail out Ag Survey to Deaf Smith County land owners around Jan. 1.
 2. When figuring ag value, you are 2 years behind current year. Ag value is a 5 year 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 Manual 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 and get crop yield and planted and harvested acreage.
- F. Chief appraiser will contact local grain elevators to set crop prices during the crop year in question.
- G. Have your next meeting around April with your Ag Advisory Board.
1. Share survey answers and get their opinions.
 2. Plan next meeting
- H. Chief appraiser will use the information he got from surveys, Ag Advisory Board, phone surveys, Nass and others.
- I. Chief appraiser will get the net to land figure by using his information and ag manual put out by the State Comptroller.

2017 AG VALUE

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

2017 MARKET VALUE ON AG LAND

Based on ²⁰¹⁷ 2014-2015 sales our Irrigation, Dry & Pasture schedule did change from:

Irg (Does not Incl. sprinkler)		Dry		Pasture		CPR	
2016	2017	2016	2017	2016	2017	2016	2017
G – 1800	1800	600	600	450	500		700
B – 1500	1500	550	550	450	500		
O – 1300	1300	500	500	425	425		
Y + 1200	1200	450	450	425	425		
Y 1100	1100	450	450	400	400		
BR 700	700	425	425	400	400		
S 600	600	400	400	350	380		
O 425	425	400	400	350	380		

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

2017

MARKET VALUE SCHEDULE

DEAF SMITH COUNTY APPRAISAL DISTRICT

Pasture Land		Dry Land Farm Land		Irrigated Farm Does not include Sprinkler		Improved Pasture
Class	\$/Acre	Class	\$/Acre	In CRP	Class \$/Acre	Class \$/Acre
*1	500	1	600	700	G 1800	1-750
2	500	2	550		B 1500	2-700
3	425	3	500		O 1300	3-650
4	425	4	450		Y+ 1200	4-650
5	400	5	450		Y 1100	5-600
6	400	6	425		BR 700	6-600
7	380	7	400		S 600	7-500
8	380	8	400		D 425	8-450

- 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. 75,000.00 120ac = 625

½ sec. 145,000.00 240ac = 604

Sec. 145,000.00 490ac = 295
 1,524 ÷ 3 = 508 at 65% good = 330/ac

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

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

	DRY	PASTURE	IRG	CRP
JP	600	700		
DEAN HICK	600	550-650 750	1800	
ED	600	500	good water is worth a lot	
BRUM	600	450-500		
Joe Ward	-----Imp Pasture cut for hay good money 750 (Sold Higher)			
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	450-500		750
		BIG- 450- 500-SMALL		
BILLY CREEK	450	350		
LAND BANK	650-700	450		

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

2016 IRRIGATION

9713	K-6-Sec 13 E/2 320ac		575/ac	4/15/2011	—CRP with old wells
8577	Township-2-4 Sec 21 320ac	505.3ac	600/ac	4/10/2012	Bussy-Rough Pasture 286 grass 219 CRP
8581	Town ship-2-4 Sec 22 185.3ac				
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-Sec 11 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	946ac	1,001/ac	3/7/2012	not much water—Farmer Garth
7324	K-8-Sec 50 143ac				
21428	K-8-Sec 49 NE/4 160ac				
7069	K-7-Sec 29 S/2 328.3ac	986.8ac	1,112/ac	3/22/2012	—Dairy low water
7071	K-7-Sec 31 658.5ac				
8157	Greg-1-Sec 4 174.5ac				
8158	Greg-1-Sec 5 180.8ac	373.7ac	1,124/ac	2/29/2012	—Dairy low water
8159	Greg-1-Sec 6 18.4ac				
5601	K3-41	100ac	1,100/ac	6/1/2016	Avg water no sprinkler
8230	Blk 3 - Sec 18	240 ac	1,200/ac	7-26-17	Low Avg 10 ⁰⁰ Don't know down
11222	K-3-44	260ac	1,192/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	
7142	K-7-73	653	1,300/ac	12/15/2016	Includes sprinkler Avg water
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 1/2 Mile Sprinkler
7073	K-7-32,48,49	1,966.5ac	1,500/ac		Avg to low water. Pending Sale
8230	K-3-18	240 ac	1,500/ac	7-25-17	Avg = water to poor
6431	K-3-76	161ac	1,600/ac	su? deed tr	Avg water
5477	K-3-Sec 6 625ac				
5503	K-3-Sec 14 647ac	1,922ac	1,700/ac	4/26/2011	—Feed yard good water
5550	K-3-Sec 26 645ac				
5553	K-3-Sec 27 5ac				
7005	K-4-88 & 89	1,160ac	1,800/ac	10/14/2016	Avg water with out sprinkler
27476			1,900/ac	10/14/2016	with sprinkler
8299	Blk-7-Sec 2 SW/2	160ac	1,823/ac	4/25/2014	—has a sprinkler=1400-1500/ac 450 spm water
8072	M7-152	288ac	1,769/ac	5/27/2015	10.00 could be more
6536	K-3-Sec 81 122ac		1,849/ac	2/4/2011	—Farmer Schlabs
5757	K-3-Sec 50,51,48	1,120/ac	2,100/ac	12/11/2014	—Subtracted 1/2 Sec grass
6152	K-3-Sec 64	80ac	2,250/ac	12/16/2014	
5778	K-3-Sec 57	640ac	2,500/ac	5/20/2014	—without sprntkler 2,300/ac
6999	K-4-85	651ac	was offered 2,200/ac	4/11/2017	this was an offer "Dairy" not a sale
6438	K-3-Sec 78 sw/4	147ac	2,000/ac	12/12/2016	good water Includes sprinkler
6756	Dairy purchase	617.73	2,190/ac		Deed of trust 10.00? Avg water includes sprinkler
6758					
6755					
5506		366ac	10 2,241/ac		Includes 2 sprinklers not confirmed owner financed
6175	K-3-16, 62	488ac	2,600/ac		often substituting 2 circles
			2,900/ac		with circles

2016 DRYLAND

9202	4-4-Sec 29 - 90ac	300	Dry	8/24/2010	Bad Sale Family Member
28179	K6-13 W/2	320ac	Dry CRP	7/15/ac	-1 well 100gpm
9644	K-5-Sec 60 - 218ac	335	Mix	9/10/2010	
919967	K-11-Sec 30 E/2 - 320ac	350	Dry	10/1/2010	
8913	3-1-Sec 31 S/2 - 320ac	360	Mix	8/25/2010	Bind Weed
8915	3-1-Sec 32 E/2 - 316.3ac	360	Mix	8/25/2010	
8890	3-1-Sec 21 NE/4 - 160ac	360	Mix	8/25/2010	
8893	3-1-Sec 22 - All - 640ac	360	Mix	8/25/2010	
10312	3-1-Sec 27 NW/4 160ac	385	Dry	11/15/2011	
8782	2-2-Sec 7 NW/4 160ac	400	Dry	12/21/2010	
9205	4-4-Sec 29 249ac	400	Dry	12/9/2010	
9214	4-4-Sec 31 21ac	400	Dry	12/9/2010	
8998	4-1-Sec 14 SE/4 160ac	400	Dry	3/21/2012	
9106	4-3-Sec 2 107ac	400	Mix	8/30/2012	
9952	Carter & Head 240ac	400	CRP Dry	1/1/2012	
9072	4-2-Sec 20 W/2 320ac	425	CRP Dry	2/15/2012	
8854	3-1-Sec 21,011-1820ac	439	CRP Dry	5/2/2013	
7569	M7-Sec 65	437	Dry	1/15/2015	
9826	K-11-Sec 48 640ac	450	Mix	11/18/2010	
919958	K-11-Sec 80 SE/4 160ac	450	Dry	1/1/2011	
8629	3-3-Sec 1 SW/4 107ac	460	Dry	1/1/2011	
8630	3-3-Sec 1 SW/PT 54ac	460	Dry	1/1/2011	
919998	4-3-Sec 35 2ac	460	Dry	1/1/2011	
9518	6-3-Sec 2	470ac	Dry	3/21/2014	
7573	7-3-Sec 27 34	478	Dry	1/31/2012	
7343	M-7-Sec 65 177ac	500	Dry	12/27/2012	
919735	K-8-S4 SW/4 160ac	500	Dry	12/20/2010	
7119	K-6-Sec 87 627 5ac	500	Dry	5/17/2012	Surrounded By High Circles
7356	K-7-Sec 58	500	Dry	9/2/2011	Close to Irg
10327	K-8-Sec 62 W/2 649ac	500	Dry	9/2/2011	
8566	K-8-Sec 62 E/2 649ac	500	Dry	9/2/2011	
8984	2-4-Sec 15 N/2	500	Dry	10/1/2014	
9488	T4R1 Sec 3	500	CRP	2/1/2017	
9500		500	Dry	12/31/2014	
9879		328ac	Dry	5/15/2015	
9488	6-2-Sec 15 E/2 320ac	525	Dry	11/11/2010	
9500	6-2-Sec 22 E/2 320ac	525	Dry	11/11/2010	
9970	Carter & Head	526	CRP	7/14/2014	
9053	4-2-Sec 9	531	CRP	5/5/2014	
8640		800ac	480/Dry	7/9/2015	He said 350 grass/663 farm in CRP
8924	3-3-Sec 7	320/Pasture			
8551	2-4-Sec 6	640ac	421 Dry	9/12/2014	
9352	TSR2				
9322	TSR3	320ac	Dry	5/3/2016	
9354					
8777	2-2-Sec 5 W/2	320ac	Dry	8/15/2016	
9965	Carter & Head	183ac	Dry	6/24/2013	
8575	2-4-Sec 20	240ac	CRP Dry	5/29/2014	More than
9303	5-2-Sec 22	320ac	Dry	650ac	CRP
9546	T6R3 Sec 35 & 36	655ac	Dry	8/4/2016	
7337	K-8-Sec 53	675	Dry	6/24/2013	Some Irg
9543	T6R3 Sec 35	213ac	Dry	8/5/2016	
26089	K8-56	130 CRP		700	6/23/2015
9722		35 pasture			
27688	K-6-Sec 28	640ac	Dry	700ac	3/30/2012 High
4690	M-7-Sec 43	109ac	Dry	700ac	5/25/2012 Includes wind right 50%
921066	Chas Robertson	176ac	Dry	721ac	5/26/2016
28179	K6-13 W/2	320	CRP	725	12/1/2014
8781	2-2-Sec 6 SE/4	160ac	CRP	730	6/4/2015 has 7 years left in CRP at 44/ac
7356	K-8-62 All	649ac	Dry	770ac	12/28/2012
10327			Slight Irg		
9424	SRA Sec 28	160ac	Sub-Irg	800	6/1/2015 No wells but sprinkler runs on it

7359 - K8-64 - 200 ac
could be CRP - 899/acre

8293 - 25-144
7277 - K8-33
5779 - 2-2-Sec 1
450 ac
174 cows - 4-5-17
226 Dry cows - 800/acre
362 ac CRP - 4-26-17
548/acre
82
New for 19295
del

2016 PASTURE

9550	6-4-Sec 32	208.2ac	Pasture	250	6/20/2012		
27875	K-5-Sec 83	80ac	Pasture	350	5/26/2010		
7496	M-7-Sec 2	163ac	Pasture	350	2/3/2012		
9322	5-2	640ac	Pasture	418ac	5/3/2016		
8430	Blk-8 Sec 20	319ac	Pasture	438ac	10/24/2016	69ac Farm/250ac Pasture	
8794	2-2-9 SE/4	160ac	Pasture	475ac	7/29/2016		
7440	K-14-26-27	799ac	Pasture/CRP	438/ac	5/29/2015	488 pasture	Rough Caliche Soil
7441						311 CRP	
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			

$\frac{360,000}{-162,900}$ Imp
 $197,100 \div 193ac = 1,021$ say 1,000/ac
 Native + Imp Pasture 800/ac (I included Dryland (276ac))

8293 B-5-44 174ac
 7350 } - K8-58 478ac
 10340 }

Imp Pasture 750/ac - sold slash higher but Joe said this was mkt
 get hay crop off imp pasture, worth
 more than native

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

Meeting began at 9:05 a.m.

Present: Dennis Brown (member)

Joe Perrin (member)

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

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

Insurance: None too little, not typical.

Crops: Wheat: Price: 4.01/Bu. Yields, 20-25

Joe's yielded around 20; Dennis 20-25

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

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

Other comments:

1. Sprayed milo one time, Aphids were bad, cost \$15/ac.
2. Wheat Grazing: 2 lbs. gain per day X 90 days=180 lbs. gain on a calf. X \$.50 cost of gain = 90/head. 150 head X 90 = 13,500# ÷ 320 acres = \$42.18. A \$.35 cost of gain would equal 29.53, say 30. Pasture would be less than ½ of wheat, say 12-18.
3. Sprayed wheat for weeds.
4. Share Crop 1/3. Average cash lease: Dennis: \$16-20; Joe \$24. Cash lease is most common.
5. Sorghum Silage: 8-10/tons, not typical. Harvest cost 4/ton. Hauling \$3.25/ton + \$.25/ton mile.
6. Mares Tail: Dennis: Not much Mares Tail. Joe: Once every 10 year, not a problem.
7. Land owner does not pay for spraying, the person leasing does.
8. Dry landers don't fertilize wheat.
9. Graze CRP: 1 time every 3 years.
10. Fence (Barbed wire): \$9,000-10,000. Life 30-35
11. Sorghum Silage: Not typical
12. No cotton.
13. 2016 looking negative on profits

Continued from page 1

Ag Advisory Board (Dry Land)

Minutes for February 14, 2017 Meeting

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

PLC Payments:	Dry	Irrigated
Milo	\$15-20/ac	\$55-60/ac
Wheat	\$ 8-10/ac	\$25/ac

Joe agreed on these prices.

15. Graze: May-October pasture

16. Grazing:

Wheat: 40.00

Grass: 15.00

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

15.00 X 30/head X 4 months ÷ 320 ac. = 5.62/ac.

15.00 X 50/head X 4 months ÷ 320 ac. = 9.37/ac.

Survey: \$10.00/ac.

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

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

- ¼ share most common with irrigated crop sharing, chemical, fertilizer, harvest but not cost to irrigate. It is too hard for farmers to make it on 1/3's.
- 2015 was a breakeven year meaning paid living expenses but didn't put any in savings to maybe made a little but it is a big county, some lost money.
- Dryland is 1/3 if share crop, however cash lease is most common.
- 2015-2011: Irrigated farmers net income would double or better than dryland.

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

- PLC payment wheat and milo, \$10/acre, did not get until Oct. 2016.
- Average cash lease \$22/acre. Bartles farms over 8,000 acres.
- Average year: Lara, milo yield 4,410 Lbs. or 78 Bu./acre. No aphids
Bartles milo yield 2,000 Lbs. or 36 Bu./acre.
- Cash lease is most common in dryland, they don't share crop.

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

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

Meeting began at 8:50 a.m.

Present: Tom Schlabs, member

Danny Jones and Patty Scott, DSCAD staff

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

1. Share Crop: no 1/3rd's, mostly 1/4th
2. Land owners usually don't pay irrigation and they pay less cost than the 1/3rds.
3. Did you receive subsidy?
 - a. Yes, ARC payment on corn \$ 95/ac. Not sure if milo qualifies, no wheat subsidy.
4. Crop Insurance (Multi-peril and hail)? No crop insurance except hail insurance on cotton.
5. Typical cash lease \$ 50-60.
 - a. Does land owner pay any expense? No, not well expense either.
6. What were average yields?
 - a. Milo: 7500/lbs or 134 bu. Stalk income 20/ac. Sprayed one time for aphids. Spraying cost \$15-20/ac.
 - b. Wheat: 60 bu, grazing was good; income around 75/ac. Wheat goes behind corn so little to no fertilizer used. Say 40/ac.
 - c. Corn 220 bu./acre. Price \$4.50 bu. Fertilizer cost on corn; \$140/acre.
 - d. Corn Ensilage: 18/ton, (11 X December Futures price). Price \$45.00-50.00/ton.
 - e. Sorgum Silage: 18/ton, (10 X December Futures price). Price \$40-45/ton.
 - f. Cotton: 1000-1200 lbs or 2 bales/acre.
 - g. Pasture: With stock water, \$10/ac. income. Pasture without water \$8/ac.
7. What kind of year was it? Good crops, bad prices, got some hail, breakeven meaning made a living, paid bank off, no savings or gains. Had good rain but yields were average, not great. Aphid problem in milo and there were a lot of weeds.
8. Is your net to acre higher in irrigated than dryland in the last 5 year? Yes, look at the price of irrigated land (\$1500-2000/ac) verses dry land (\$500-600/ac). \$40/ac on irrigated land would be a true statement.
9. 2016 will be a bad year and comparable to 2011. 2011 Yields were bad and prices were bad except cotton.

Deaf Smith County Appraisal District

Deaf Smith CAD
140 E. 3rd St.
Hereford, TX 79045

Phone 806-364-0625
Fax 806-364-6895
e-mail: dscad@wtrt.net

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

Talked to ASCS office:
Based on base acres
Corn 2015 ARC payment 85/ac (2016 will be ½ of this)
PLC payments:
 Irrigated milo: 55-60/ac
 Dry milo: 15-20/ac
 Irrigated wheat: 25/ac
 Dry wheat: 8/10/ac

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

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

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

Meeting adjourned at 9:30 a.m.

Deaf Smith County Appraisal District

CHIEF APPRAISER
DANNY JONES, RPA, RTA

ASSISTANT CHIEF APPRAISER
MARK POWERS, RPA

140 E. 3rd STREET
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OFFICE STAFF
LYDIA VALLEJO
JOAN ELLIS
EMMA CASTILLO
PATTY SCOTT

February 7, 2017

Joe & Dennis were present

Darrell Bartels
2498 CR 14
Hereford, Texas 79045

RE: Ag Advisory Board Meeting

Dear Darrell,

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

1. a. Dry land farmers: Did you get insurance payments on your harvested 2015 crops? If so, how much per acre on wheat, milo, corn, and cotton. Did you receive subsidies on 2015 crop year? *no - a lot not typical*
- b. For dry land farmers, did you harvest anything in 2015? Yes or No
- c. What were the yields Wheat Milo? Wheat 20-25, Milo 45-50
2. I have talked to several farmers and have gotten several of the following responses.
 - a. Avg yields with Avg prices Dennis - Avg - Good
 - b. I broke even. Perrin - Break Even - paid living expenses
 - c. I lost money.
 - d. I made a little money.
- What is your response?
3. Was there grazing? Wheat good, Grass good, Milo yes
4. What were your yield averages? Wheat _____, Milo _____
5. What was the price you received on Wheat 3.22, Milo 3.18, Cotton none
Sorghum _____ and silage 5.67/100

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

Sincerely,



Danny Jones
Chief Appraiser

Wheat - 4.01/Bu
Milo - 5.73/100 or 3.21/B.
Corn - 6.64/100 or 3.72/B.

1. Sprayed milo 1 time Aphids - 15¢/per ac
2. wheat Grazing 2lbs per day x 90 days = 180lbs x ^{cost of feed} 50¢ = 90/hd
15hd x 90 = 13,500 ÷ 320ac = 42.18 | 35 = 27.53 say 30 | Pasture would be less than 1/2 of wheat say 22-28
3. Sprayed wheat for weeds
4. Share Crop 1/3 - Avg Cash/acre Dennis 16-20 Joe = 24 Harvest 4/ton
5. Sorghum Silage 8-10 Tons not typical | Hauling 3.25 per ton + .25¢ per ton per mile 88

USDA's National Agricultural Statistics Service

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

County Estimates

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cc=NASSRFOSPR@nass.usda.gov;Jason.Hardegree@nass.usda.gov.

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

Texas Cash Rent

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

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

Texas Cattle Inventory by County

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

2015 CROP YEAR

DRYLAND

	1/2	3/4	3/8	acres/acre	FEET	HARVEST/AUG	HRN	CHOP INB	GLASSING	AVG. YIELD	INSET	Grain/4	Insurance	Chil/area	Seed
W	X	X	X	0	0	6	6	4	W-6	4 BU	8	3 - poor	16	28 - No	19
H	X	X	X	10	N/C	10	10	5	S-7	9 BU	11	4 - good			
E	X	X	X	12	15	15	10	6	7-50	15 BU	11	6 - Avg			
A	X	X	X	20	20	15	10	8	S-10	15 BU	15				
T	X	X	X	20	20	17	10	9	S-10	18 BU	15				
				20	20	20	10	9	W-10	18 BU	18				
				25	20	22	10	9	W-20	18.6 BU	50				
				28	20	22	14	10	W-20	20 BU					
				30	20	23	15	10	W-20	20 BU					
				30	25	24	16	11	W-20	20 BU					
				30	28	24	20	12	W-24	20 BU					
				30	30	25	25	15	W-25	20 BU					
				35	40	25	35	15	S-25	20 BU					
				40	60	25	40	15	S-25	20 BU					
				40	60	25	37	15	W-40	20 BU					
				40	60	25	40	15	W-40	20 BU					
				40	50	25	46	15	W-40	21 BU					
				40	30	30	30	25	W-40	22 BU					
				40	30	30	25	25	W-40	23 BU					
				40	34	34	25	25	W-40	25 BU					
				40	36	36	25	25	W-40	25 BU					
				40	40	40	25	25	W-40	25 BU					
				40	50	50	25	25	W-40	26 BU					
				40	27 BU	27 BU	30 BU	30 BU	W-40	27 BU					
				40	31 BU	31 BU	31 BU	31 BU	W-40	31 BU					
				40	37 BU	37 BU	37 BU	37 BU	W-40	37 BU					
				40	40 BU	40 BU	40 BU	40 BU	W-40	40 BU					
M				7.50	0	1.0	1.0	8	14 BU	20	1 - Poor	54		20	
I				10	10	15	10	8	21 BU	20	1 - Good	71			
L				13	10	20	10	8	25 BU	25	6 - Avg				
O				16	20	22	15	12	29 BU	25					
				18	20	23	15	12	32 BU	28					
				20	20	24	15	13	34 BU	30					
				20	24	25	20	15	36 BU	40					
				20	30	25	25	15	38 BU	50					
				20	35	25	25	15	40 BU	75					
				20	40	25	30	15	45 BU	80					
				20	40	28	30	15	45 BU						
				20	60	30	40	16	47 BU						
				20	80	30	40	20	50 BU						
				25	29	40	50	20	50 BU						
				25	35	30	63	22	57 BU						
				35	60	30	100	25	62 BU						
				40	60	30	90	30	62 BU						
				40	110	30	98 BU	30	71 BU						
				40	98 BU	98 BU	98 BU	98 BU							
C				19	20	94.16	14	10	350 lbs	15					
O				20	20	10	25	25	400 lbs	60					
T				24	35	50	40	40	400 lbs						
T				50	50	50	40	40	1,000 lbs						

1. Mito insects are making it unprofitable
 2. High insect damage on milo
 3. Total net 1095 - "Did not lose money"
 A. Very little grazing
 S. 1,320ac owner operator rented 20/ac in 2015
 G. Avg production - weeds were bad in crop and pasture, hot, rains late
 Funny Year rain came late but good wheat yield, but aphid hurt milo
 No insurance except for hail
 Great moisture leading to abundant weeds high cost control
 CRP comes out in 2022

2015 CROP YEAR

PASTURE

CASH	CASH		GRAZING	GOOD,AVG	Fense		Weed		Pasture
LEASE	LEASE		INCOME	POOR, NO	per mile	Life	Control	How many ac	subsidy
5	YES		10	19 - AVG	5,000	20	2	320	Yes
5-8			10	12 - Good	5,200	20	5	1,200/ac	
6			10.00	1 - NO	6,000	20	5		
7			10 - 12	15 - Poor	7,300	20	10		
7			12		7,300	20	11		
7.50 - 10.00			12		7,400	20	11		
8			12		7,500	25	12		
8	1. LAND OWNER DOESN'T PAY SPRAYING		12		7,500	25	14		
8	1 TIME IN 6 YEARS		12.60		7,500	30	15		
8.75			15		8,000	30	15		
9			15		8,000	35	15		
9			15		8,000	40	16		
9.60			15		8,000	40	18		
10			15		9,000	50	20		
10			20		9,600	50	20		
10			20		9,800	50	20		
10			20		10,000	50	24		
10			20 - 25		12,000	50	24		
10			25				44		
10			25.60						
10			80/ac						
10									
10									
10									
10									
11									
12									
12									
12									
12									
12									
15									
15									
20									

- Wheat Pasture
- Chavez - .50¢
- T. Betzen - .40¢ -.45¢
- Brown Dry - .35¢
- Galen Jack - .40¢
- 1rg 300 lb steer every 1ac
- 600 lb steer every 2ac
- Bailed grass paid for balling
- did not have to shread
- 1. Rains came late - limited time to use pasture - bad weeds
- 2. Cow \$10.00/month/hd - 6.5ac per cow
- 3. Came late
- 4. Dry till September
- 5. 3 months \$4.00 per head
- 6. Had ample rain but grass lacked proper nutrients
- 7. Good year late - good grass

2015 CRP

		Income		Spray		Mowing		Mat	
		28		15.00		10		12	
		29		20.00		13			
		35		30.00					
		37							
		39							
		39							
		39							
		39							
		43							

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2015 CROP YEAR SURVEY

Was your operation: _____ Irrigated _____ Dry land Pasture

Type of operation: **► Owner Operator?** Yes _____ No

► Share Crop? _____ Yes No

What is the %? _____ - 1/3rd _____ - 1/4th _____ - Other

► Cash Lease? Yes _____ No

Irrigated _____ \$/ac Dryland _____ \$/ac Pasture _____ \$/ac *No Idea*

Even if you do not cash lease at this time, please enter the cash leases that you know are typical in your area

Cash leases appear to be increasing in number, in your opinion, is cash lease more typical than share crop?

Irrigated Farm Yes _____ No _____

Dryland Farm Yes _____ No _____

Pasture Yes _____ No _____ *No Idea*

2015 Costs/Income Per Acre Please give us the total cost (NOT the shared cost):

Please list the Price per Acre	Irrigated Farm						Dryland Farm ...		
	Wheat	Cotton	Corn	Milo	Silage		Hay	Wheat	Cotton
Fertilizer									
Harvest & Haul									
Herbicide									
Crop Insurance									
Insecticide									
Irrigation									
Average Yields									

<p>Native Pasture Expenses</p> <p>Fence <u>0</u> \$/mile</p> <p>Life of Fence <u>20</u> Years</p> <p>Weed Control <u>0</u> \$/acre</p> <p>How many acres does your stock water well cover? <u>627</u> acres</p> <p>Does your pasture have any subsidy payments? Yes <input checked="" type="checkbox"/> No _____</p>	<p>Insurance Income (Land Owner and Tennant)</p> <p>Wheat _____ \$/acre</p> <p>Corn _____ \$/acre</p> <p>Milo _____ \$/acre</p> <p>Cotton _____ \$/acre</p> <p style="text-align: center; font-size: 1.2em;"><u>624.829c</u></p>	<p>Grazing Income (Land Owner and Tennant)</p> <p>Wheat _____ \$/acre</p> <p>Stalks _____ \$/acre</p> <p>Grass <u>\$16,000</u> \$/acre</p> <p>Did you have grazing in 2015? Yes <input checked="" type="checkbox"/> No _____</p> <p>Quality of grazing in 2015? Circle one: <u>good</u> poor, average</p>
---	---	--

Comments about the 2015 year. (Impact from weather, insects, markets, productivity, weeds.)

$$16,000 \div 624.82 = 25.60/9c$$

2015 CROP YEAR SURVEY

Was your operation: _____ Irrigated Dry land _____ Pasture _____

Type of operation: ▶ Owner Operator? _____ Yes _____ No

▶ Share Crop? _____ Yes _____ No

What is the %? _____ - 1/3rd _____ - 1/4th _____ - Other _____

▶ Cash Lease? _____ Yes _____ No

Irrigated _____ \$/ac Dryland \$ 23 /ac Pasture _____ \$/ac

Even if you do not cash lease at this time, please enter the cash leases that you know are typical in your area

Cash leases appear to be increasing in number, in your opinion, is cash lease more typical than share crop?

Irrigated Farm Yes _____ No _____

Dryland Farm Yes No _____

Pasture Yes _____ No _____

2015 Costs/Income Per Acre Please give us the total cost (NOT the shared cost):

Please list the Price per Acre	Irrigated Farm					Hay	Dryland Farm		
	Wheat	Cotton	Corn	Milo	Silage		Wheat	Cotton	Milo
Fertilizer									
Harvest & Haul									
Herbicide									
Crop Insurance									
Insecticide									
Irrigation									
Average Yields									

<p style="text-align: center;">Native Pasture Expenses</p> <p>Fence _____ \$/mile</p> <p>Life of Fence _____ Years</p> <p>Weed Control _____ \$/acre</p> <p>How many acres does your stock water well cover? _____ acres</p> <p>Does your pasture have any subsidy payments? Yes _____ No _____</p>	<p style="text-align: center;">Insurance Income (Land Owner and Tennant)</p> <p>Wheat _____ \$/acre</p> <p>Corn _____ \$/acre</p> <p>Milo _____ \$/acre</p> <p>Cotton _____ \$/acre</p>	<p style="text-align: center;">Grazing Income (Land Owner and Tennant)</p> <p>Wheat _____ \$/acre</p> <p>Stalks _____ \$/acre</p> <p>Grass _____ \$/acre</p> <p style="text-align: center;">Did you have grazing in 2015? Yes _____ No _____</p> <p style="text-align: center;">Quality of grazing in 2015? Circle one: good, poor, average</p>
--	--	--

Comments about the 2015 year. (Impact from weather, insects, markets, productivity, weeds.)

Since this land is leased, I don't know about the cost or income from the land.

2015 CROP YEAR SURVEY

Was your operation: _____ Irrigated _____ Dry land _____ Pasture _____

Type of operation: **► Owner Operator?** _____ Yes _____ No

► Share Crop? _____ Yes _____ No

What is the %? _____ - 1/3rd _____ - 1/4th _____ - Other _____

► Cash Lease? _____ Yes _____ No

Irrigated _____ \$/ac Dryland _____ \$/ac Pasture _____ \$/ac

Even if you do not cash lease at this time, please enter the cash leases that you know are typical in your area

Cash leases appear to be increasing in number, in your opinion, is cash lease more typical than share crop?

Irrigated Farm Yes _____ No

Dryland Farm Yes No _____

Pasture Yes No _____

2015 Costs/Income Per Acre Please give us the total cost (NOT the shared cost):

Please list the Price per Acre	Irrigated Farm					Hay	Dryland Farm		
	Wheat	Cotton	Corn	Milo	Silage		Wheat	Cotton	Milo
Fertilizer									
Harvest & Haul									
Herbicide									
Crop Insurance									
Insecticide									
Irrigation									
Average Yields									

<p>Native Pasture Expenses</p> <p>Fence _____ \$/mile</p> <p>_____ Years</p> <p>Weed Control _____ \$/acre</p> <p>How many acres does your stock water well cover? _____ acres</p> <p>Does your pasture have any subsidy payments? Yes _____ No <input checked="" type="checkbox"/></p>	<p>Insurance-Income (Land Owner and Tennant)</p> <p>Wheat _____ \$/acre</p> <p>Corn _____ \$/acre</p> <p>Milo _____ \$/acre</p> <p>Cotton _____ \$/acre</p> <p style="font-size: 2em; text-align: center;">Milo <u> </u></p>	<p>Grazing Income (Land Owner and Tennant)</p> <p>Wheat _____ \$/acre</p> <p>Stalks _____ \$/acre</p> <p>_____ \$/acre</p> <hr/> <p>Did you have grazing in 2015? Yes _____ No _____</p> <p>Quality of grazing in 2015? Circle one: good, poor, average</p>
--	--	--

Comments about the 2015 year. (Impact from weather, insects, markets, productivity, weeds.)

Farm was cash leased at a rate of \$25/acre.

Wanda
Burney

2015 CROP YEAR SURVEY

Was your operation: _____ Irrigated Dry land Pasture _____

Type of operation: **► Owner Operator?** _____ Yes _____ No

► Share Crop? _____ Yes _____ No

What is the %? _____ - 1/3rd _____ - 1/4th _____ - Other _____

► Cash Lease? _____ Yes _____ No

Irrigated _____ \$/ac Dryland _____ \$/ac Pasture _____ \$/ac

Even if you do not cash lease at this time, please enter the cash leases that you know are typical in your area

Cash leases appear to be increasing in number, in your opinion, is cash lease more typical than share crop?

Irrigated Farm Yes _____ No _____

Dryland Farm Yes _____ No _____ *N/A*

Pasture Yes _____ No _____

2015 Costs/Income Per Acre Please give us the total cost (NOT the shared cost):

Please list the Price per Acre	Irrigated Farm					Hay	Dryland Farm		
	Wheat	Cotton	Corn	Milo	Silage		Wheat	Cotton	Milo
Fertilizer									
Harvest & Haul									
Herbicide									
Crop Insurance									
Insecticide									
Irrigation									
Average Yields									

Native Pasture Expenses Fence _____ \$/mile Life of Fence _____ Years Weed Control _____ \$/acre How many acres does your stock water well cover? <i>don't have</i> acres Does you pasture have any subsidy payments? Yes _____ No <input checked="" type="checkbox"/>	Insurance Income (Land Owner and Tennant) Wheat _____ \$/acre Corn _____ \$/acre Milo _____ \$/acre Cotton _____ \$/acre	Grazing Income (Land Owner and Tennant) Wheat _____ \$/acre Stalks _____ \$/acre Grass _____ \$/acre Did you have grazing in 2015? Yes _____ No <input checked="" type="checkbox"/> Quality of grazing in 2015? Circle one: good <input checked="" type="radio"/> poor <input type="radio"/> average <input type="radio"/>
--	---	--

Comments about the 2015 year. (Impact from weather, insects, markets, productivity, weeds.)
*Dirt tanks filled w/silt - cost to dig it out - 75,000, total spent on it...
 We have to haul water, but no stock there at present! House well is an sit for human use!*

Plowed ground in CRP

*1920 ac
 Pasture
 wetted 20/ac*

*3 sisters ea. as heirs
 received 413,078.00 ea. in 2015*

*13,078 x 3
 = 39,234
 = 1920 ac
 = 20/ac*

Texas County Estimates: 11 117 Deaf Smith County

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

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cc=NASSRFOSPR@nass.usda.gov;Betty.Johnson@nass.usda.gov).

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	
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	

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

Texas All-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, 011, Armstrong	1,600	2,500	1,550	2,500	177.9	193.2	275,800
11, 045, Briscoe		3,200		3,150		108.1		340,400
11, 065, Carson		32,000		31,450		204.6		6,433,800
11, 069, Castro	111,800	125,100	87,300	86,600	218.1	205.7	19,035,900	17,815,100
11, 111, Dallam	125,500	124,100	112,000	111,100	223.7	213.7	25,058,000	23,743,400
11, 117, Deaf Smith	48,900	60,600	30,800	46,200	209.3	163.7	6,446,000	7,561,000
11, 153, Floyd	15,000	33,900	15,000	27,700	165.7	148.5	2,485,600	4,114,000
11, 179, Gray	7,400	9,100	6,600	9,050	212.1	193.5	1,400,000	1,751,000
11, 189, Hale	51,000	104,100	45,900	90,000	184.4	147.8	8,466,000	13,304,000
11, 195, Hansford	67,600		63,800		212.7		13,568,700	

USDA's National Agricultural Statistics Service

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

County Estimates

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 cc=NASSRFOSPR@nass.usda.gov; Betty.Johnson@nass.usda.gov).

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

Texas ~~All Upland~~ Cotton

was not divided in Dry & Irr

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

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; Deonne.McCray@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

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

County Estimates

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cc=NASSRFOSPR@nass.usda.gov;Betty.Johnson@nass.usda.gov).

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	501,000
11, 117, Deaf-Smith		41,100		39,600		44.0		1,744,000
11, 153, Floyd	29,800		29,400		32.6		958,000	
11, 189, Hale	34,300		29,000		39.0		1,131,000	
11, 233, Hutchinson	5,600	7,700	4,100	5,100	26.6	41.0	109,000	209,000
11, 341, Moore	19,600	11,000	15,100	10,300	29.7	48.6	449,000	501,000
11, 357, Ochiltree	39,000	40,500	36,900	39,800	49.1	57.4	1,810,000	2,283,000
11, 369, Parmer	41,900	24,900	28,800	24,000	30.7	33.3	885,000	800,000
11, 375, Potter		2,200		2,200		67.7		149,000
11, 381, Randall		14,000		13,200		46.9		619,000

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

Texas Non-Irrigated Wheat County Estimates

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

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County Estimates

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Texas Irrigated Wheat County Estimates

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

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

Crop Acres		122				Enterprise
REVENUE		Quantity	Units	\$/Unit	Total	Total
Sorghum Silage		21.00	Ton	\$36.30	\$762.30	\$93,000.60
Total Revenue					\$762.30	\$93,000.60
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Seed						
Seed - Sorghum		7	Pound	\$1.90	\$13.30	\$1,622.60
Fertilizer						
Fertilizer (N) - ANH3		174	Pound	\$0.40	\$69.60	\$8,491.20
Fertilizer (P) - Dry		60	Pound	\$0.60	\$36.00	\$4,392.00
Custom						
Fertilizer Application - ANH3		1	Acre	\$11.75	\$11.75	\$1,433.50
Fertilizer Application		1	Acre	\$5.50	\$5.50	\$671.00
Harvest and Haul - Sorghum Silage		21	Ton	\$8.80	\$184.80	\$22,545.60
Miscellaneous						
Crop Insurance Sorghum Silage		1	Acre	\$22.46	\$22.46	\$2,740.61
Herbicide						
Herbicide and Apply Sorghum Sudan		1	Acre	\$7.95	\$7.95	\$969.90
Insecticide						
Insecticide and Apply Sorghum		0.33	Application	\$10.25	\$3.38	\$412.67
Irrigation						
Energy Cost		13.00	AcreInch	\$4.30	\$55.90	\$6,819.80
Irrigation Labor		0.83	Hour	\$11.75	\$9.78	\$1,192.67
Machinery Labor						
Tractors/Self-Propelled		0.8	Hour	\$11.75	\$9.40	\$1,146.80
Diesel Fuel						
Tractors/Self-Propelled		2.06	Gallon	\$3.30	\$6.80	\$829.36
Gasoline						
Pickup/General Use Equipment		1	Acre	\$9.19	\$9.19	\$1,121.25
Repairs & Maintenance						
Pickup/General Use Equipment		1	Acre	\$3.76	\$3.76	\$459.00
Irrigation Equipment		1	Acre	\$52.52	\$52.52	\$6,407.44
Tractors/Self-Propelled		1	Acre	\$2.81	\$2.81	\$342.93
Implements		1	Acre	\$11.71	\$11.71	\$1,429.12
Interest on Credit Line				4.90%	\$7.39	\$901.21
Total Variable Costs					\$524.01	\$63,928.65
Planned Returns Above Variable Costs:					\$238.29	\$29,071.95
Breakeven Price to Cover Variable Costs					\$24.95	Ton
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Machinery Depreciation						
Pickup/General Use Equipment		1	Acre	\$3.95	\$3.95	\$481.95
Irrigation Equipment		1	Acre	\$22.50	\$22.50	\$2,745.60
Tractors/Self-Propelled		1	Acre	\$2.76	\$2.76	\$336.14
Implements		1	Acre	\$14.50	\$14.50	\$1,769.55
Equipment Investment						
Pickup/General Use Equipment		\$47.03	Dollars	5.40%	\$2.54	\$309.83
Irrigation Equipment		\$703.28	Dollars	5.40%	\$37.98	\$4,633.20
Tractors/Self-Propelled		\$31.11	Dollars	5.40%	\$1.68	\$204.94
Implements		\$112.81	Dollars	5.40%	\$6.09	\$743.21
Cash Rent - Sorghum Silage		1	Acre	\$80.75	\$80.75	\$9,851.50
Total Fixed Costs					\$172.75	\$21,075.92
Total Specified Costs					\$696.76	\$85,004.57
Returns Above Specified Costs					\$65.54	\$7,996.03
Breakeven Price to Cover Total Costs					\$33.18	Ton

Example Breakeven Prices						
Example Yield Percent	Example Yield Ton	Price Needed to Cover Example Variable Costs		Price Needed to Cover Example Total Costs		
		Own/Rent	Share/Tenant	Own/Rent	Share/Tenant	Landlord
75%	15.75	\$33.27	\$33.27	\$44.24	\$44.24	\$0.00
90%	18.90	\$27.73	\$27.73	\$36.87	\$36.87	\$0.00
100%	21.00	\$24.95	\$24.95	\$33.18	\$33.18	\$0.00
110%	23.10	\$22.68	\$22.68	\$30.16	\$30.16	\$0.00
125%	26.25	\$19.96	\$19.96	\$26.54	\$26.54	\$0.00

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

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

Crop Acres		122			
REVENUE	Quantity	Units	\$/Unit	Total	Enterprise Total
Corn Silage	27.00	Ton	\$40.30	\$1,088.10	\$132,748.20
Total Revenue				\$1,088.10	\$132,748.20
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs					
Custom					
Fertilizer Application - ANH3	1	Acre	\$11.75	\$11.75	\$1,433.50
Harvest and Haul - Corn Silage	27	Ton	\$8.80	\$237.60	\$28,987.20
Fertilizer					
Fertilizer (P) - Liquid	60	Pound	\$0.85	\$51.00	\$6,222.00
Fertilizer (N) - ANH3	126	Pound	\$0.40	\$50.40	\$6,148.80
Fertilizer (N) - Liquid	78	Pound	\$0.55	\$42.90	\$5,233.80
Herbicide					
Herbicide - Corn Preplant	1	Acre	\$17.70	\$17.70	\$2,159.40
Herbicide - Corn Postplant	1	Acre	\$16.00	\$16.00	\$1,952.00
Insecticide					
Miticide	1	Acre	\$22.00	\$22.00	\$2,684.00
Insecticide and Apply Corn Silage	1	Acre	\$26.90	\$26.90	\$3,281.80
Seed					
Seed - Corn Silage	0.4	Bag	\$287.50	\$115.00	\$14,030.00
Miscellaneous					
Crop Insurance Corn Silage Irrigated	1	Acre	\$25.63	\$25.63	\$3,127.10
Irrigation					
Energy Cost	20.00	AcreInch	\$4.30	\$86.00	\$10,492.00
Irrigation Labor	1.28	Hour	\$11.75	\$15.04	\$1,834.88
Machinery Labor					
Tractors/Self-Propelled	1.13	Hour	\$11.75	\$13.28	\$1,619.86
Diesel Fuel					
Tractors/Self-Propelled	3.05	Gallon	\$3.30	\$10.07	\$1,227.93
Gasoline					
Pickup/General Use Equipment	1	Acre	\$9.19	\$9.19	\$1,121.25
Repairs & Maintenance					
Pickup/General Use Equipment	1	Acre	\$3.76	\$3.76	\$459.00
Irrigation Equipment	1	Acre	\$80.80	\$80.80	\$9,857.60
Tractors/Self-Propelled	1	Acre	\$4.46	\$4.46	\$543.83
Implements	1	Acre	\$13.73	\$13.73	\$1,674.68
Interest on Credit Line			4.90%	\$11.33	\$1,382.40
Total Variable Costs				\$864.53	\$105,473.03
Planned Returns Above Variable Costs:				\$223.57	\$27,275.17
Breakeven Price to Cover Variable Costs			\$32.02	Ton	
FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Machinery Depreciation					
Pickup/General Use Equipment	1	Acre	\$3.95	\$3.95	\$481.95
Irrigation Equipment	1	Acre	\$22.50	\$22.50	\$2,745.60
Tractors/Self-Propelled	1	Acre	\$4.46	\$4.46	\$543.75
Implements	1	Acre	\$16.77	\$16.77	\$2,045.80
Equipment Investment					
Pickup/General Use Equipment	\$47.03	Dollars	5.40%	\$2.54	\$309.83
Irrigation Equipment	\$703.28	Dollars	5.40%	\$37.98	\$4,633.20
Tractors/Self-Propelled	\$50.32	Dollars	5.40%	\$2.72	\$331.51
Implements	\$130.42	Dollars	5.40%	\$7.04	\$859.24
Cash Rent - Corn	1	Acre	\$133.00	\$133.00	\$16,226.00
Total Fixed Costs				\$230.96	\$28,176.87
Total Specified Costs				\$1,095.49	\$133,649.90
Returns Above Specified Costs				(\$7.39)	(\$901.70)
Breakeven Price to Cover Total Costs			\$40.57	Ton	

Example		Example Breakeven Prices				
Yield	Yield	Price Needed to Cover Example Variable Costs		Price Needed to Cover Example Total Costs		
Percent	Ton	Own/Rent	Share/Tenant	Own/Rent	Share/Tenant	Landlord
75%	20.25	\$42.69	\$42.69	\$54.10	\$54.10	\$0.00
90%	24.30	\$35.58	\$35.58	\$45.08	\$45.08	\$0.00
100%	27.00	\$32.02	\$32.02	\$40.57	\$40.57	\$0.00
110%	29.70	\$29.11	\$29.11	\$36.89	\$36.89	\$0.00
125%	33.75	\$25.62	\$25.62	\$32.46	\$32.46	\$0.00

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

Crop Acres		122				Enterprise
REVENUE		Quantity	Units	\$/Unit	Total	Total
Corn		225.00	Bushel	\$4.37	\$983.25	\$119,956.50
Total Revenue					\$983.25	\$119,956.50
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Custom						
	Fertilizer Application - ANH3	1	Acre	\$11.75	\$11.75	\$1,433.50
	Crop Consultant	1	Acre	\$8.63	\$8.63	\$1,052.86
	Harvest and Haul - Corn	225	Bushel	\$0.44	\$99.00	\$12,078.00
Fertilizer						
	Fertilizer (P) - Liquid	60	Pound	\$0.85	\$51.00	\$6,222.00
	Fertilizer (N) - ANH3	126	Pound	\$0.40	\$50.40	\$6,148.80
	Fertilizer (N) - Liquid	78	Pound	\$0.55	\$42.90	\$5,233.80
Herbicide						
	Herbicide - Corn Preplant	1	Acre	\$17.70	\$17.70	\$2,159.40
	Herbicide - Corn Postplant	1	Acre	\$16.00	\$16.00	\$1,952.00
Insecticide						
	Miticide	1	Acre	\$22.00	\$22.00	\$2,684.00
Seed						
	Seed - Bt Corn for Grain	0.38	Bag	\$287.50	\$109.25	\$13,328.50
Miscellaneous						
	Crop Insurance Corn Irrigated	1	Acre	\$25.63	\$25.63	\$3,127.10
Irrigation						
	Energy Cost	22.00	AcreInch	\$4.30	\$94.60	\$11,541.20
	Irrigation Labor	1.41	Hour	\$11.75	\$16.54	\$2,018.37
Machinery Labor						
	Tractors/Self-Propelled	0.99	Hour	\$11.75	\$11.63	\$1,419.17
Diesel Fuel						
	Tractors/Self-Propelled	2.68	Gallon	\$3.30	\$8.84	\$1,078.97
Gasoline						
	Pickup/General Use Equipment	1	Acre	\$9.19	\$9.19	\$1,121.25
Repairs & Maintenance						
	Pickup/General Use Equipment	1	Acre	\$3.76	\$3.76	\$459.00
	Irrigation Equipment	1	Acre	\$88.88	\$88.88	\$10,843.36
	Tractors/Self-Propelled	1	Acre	\$3.94	\$3.94	\$480.75
	Implements	1	Acre	\$12.00	\$12.00	\$1,463.45
	Interest on Credit Line			4.90%	\$10.21	\$1,245.83
Total Variable Costs					\$713.86	\$87,091.31
Planned Returns Above Variable Costs:					\$269.39	\$32,865.19
Breakeven Price to Cover Variable Costs				\$3.17	Bushel	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Machinery Depreciation						
	Pickup/General Use Equipment	1	Acre	\$3.95	\$3.95	\$481.95
	Irrigation Equipment	1	Acre	\$22.50	\$22.50	\$2,745.60
	Tractors/Self-Propelled	1	Acre	\$3.92	\$3.92	\$478.56
	Implements	1	Acre	\$14.82	\$14.82	\$1,808.17
Equipment Investment						
	Pickup/General Use Equipment	\$47.03	Dollars	5.40%	\$2.54	\$309.83
	Irrigation Equipment	\$703.28	Dollars	5.40%	\$37.98	\$4,633.20
	Tractors/Self-Propelled	\$44.29	Dollars	5.40%	\$2.39	\$291.76
	Implements	\$115.28	Dollars	5.40%	\$6.22	\$759.43
	Cash Rent - Corn	1	Acre	\$133.00	\$133.00	\$16,226.00
Total Fixed Costs					\$227.33	\$27,734.50
Total Specified Costs					\$941.20	\$114,825.80
Returns Above Specified Costs					\$42.05	\$5,130.70
Breakeven Price to Cover Total Costs				\$4.18	Bushel	

Example Breakeven Prices						
Example Yield Percent	Example Yield Bushel	Price Needed to Cover Example Variable Costs		Price Needed to Cover Example Total Costs		
		Own/Rent	Share/Tenant	Own/Rent	Share/Tenant	Landlord
75%	168.75	\$4.23	\$4.23	\$5.58	\$5.58	\$0.00
90%	202.50	\$3.53	\$3.53	\$4.65	\$4.65	\$0.00
100%	225.00	\$3.17	\$3.17	\$4.18	\$4.18	\$0.00
110%	247.50	\$2.88	\$2.88	\$3.80	\$3.80	\$0.00
125%	281.25	\$2.54	\$2.54	\$3.35	\$3.35	\$0.00

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

Crop Acres		122				Enterprise
REVENUE		Quantity	Units	\$/Unit	Total	Total
Grain Sorghum		75.00	CWT	\$7.00	\$525.00	\$64,050.00
Total Revenue					\$525.00	\$64,050.00
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Seed						
Seed - Sorghum		5	Pound	\$1.90	\$9.50	\$1,159.00
Fertilizer						
Fertilizer (N) - ANH3		65	Pound	\$0.40	\$26.00	\$3,172.00
Fertilizer (P) - Liquid		50	Pound	\$0.85	\$42.50	\$5,185.00
Fertilizer (N) - Liquid		60	Pound	\$0.55	\$33.00	\$4,026.00
Custom						
Fertilizer Application - ANH3		1	Acre	\$11.75	\$11.75	\$1,433.50
Harvest and Haul - Sorghum		75	CWT	\$0.77	\$57.75	\$7,045.50
Miscellaneous						
Crop Insurance Sorghum - Irrigated		1	Acre	\$27.74	\$27.74	\$3,384.77
Herbicide						
Herbicide and Apply Sorghum Irrig.		1	Acre	\$23.20	\$23.20	\$2,830.40
Insecticide						
Insecticide and Apply Sorghum		0.33	Application	\$10.25	\$3.38	\$412.67
Irrigation						
Energy Cost		14.00	AcreInch	\$4.40	\$61.60	\$7,515.20
Irrigation Labor		0.90	Hour	\$11.75	\$10.53	\$1,284.42
Machinery Labor						
Tractors/Self-Propelled		0.72	Hour	\$11.75	\$8.46	\$1,032.12
Diesel Fuel						
Tractors/Self-Propelled		1.97	Gallon	\$3.30	\$6.50	\$793.12
Gasoline						
Pickup/General Use Equipment		1	Acre	\$6.13	\$6.13	\$747.50
Repairs & Maintenance						
Pickup/General Use Equipment		1	Acre	\$2.51	\$2.51	\$306.00
Irrigation Equipment		1	Acre	\$56.56	\$56.56	\$6,900.32
Tractors/Self-Propelled		1	Acre	\$3.08	\$3.08	\$375.61
Implements		1	Acre	\$11.83	\$11.83	\$1,442.94
Interest on Credit Line				4.90%	\$6.96	\$849.62
Total Variable Costs					\$408.98	\$49,895.68
Planned Returns Above Variable Costs:					\$116.02	\$14,154.32
Breakeven Price to Cover Variable Costs					\$5.45	CWT
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Machinery Depreciation						
Pickup/General Use Equipment		1	Acre	\$2.63	\$2.63	\$321.30
Irrigation Equipment		1	Acre	\$22.50	\$22.50	\$2,745.60
Tractors/Self-Propelled		1	Acre	\$3.03	\$3.03	\$369.91
Implements		1	Acre	\$14.51	\$14.51	\$1,769.86
Equipment Investment						
Pickup/General Use Equipment		\$31.35	Dollars	5.40%	\$1.69	\$206.55
Irrigation Equipment		\$703.28	Dollars	5.40%	\$37.98	\$4,633.20
Tractors/Self-Propelled		\$34.23	Dollars	5.40%	\$1.85	\$225.53
Implements		\$112.83	Dollars	5.40%	\$6.09	\$743.34
Cash Rent - Sorghum f		1	Acre	\$80.75	\$80.75	\$9,851.50
Total Fixed Costs					\$171.04	\$20,866.79
Total Specified Costs					\$580.02	\$70,762.47
Returns Above Specified Costs						(\$55.02) (\$6,712.47)
Breakeven Price to Cover Total Costs					\$7.73	CWT

Example Breakeven Prices						
Example Yield Percent	Example Yield CWT	Price Needed to Cover Example Variable Costs		Price Needed to Cover Example Total Costs		
		Own/Rent	Share/Tenant	Own/Rent	Share/Tenant	Landlord
75%	56.25	\$7.27	\$7.27	\$10.31	\$10.31	\$0.00
90%	67.50	\$6.06	\$6.06	\$8.59	\$8.59	\$0.00
100%	75.00	\$5.45	\$5.45	\$7.73	\$7.73	\$0.00
110%	82.50	\$4.96	\$4.96	\$7.03	\$7.03	\$0.00
125%	93.75	\$4.36	\$4.36	\$6.19	\$6.19	\$0.00

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

Crop Acres		122			Enterprise	
REVENUE	Quantity	Units	\$/Unit	Total	Total	
Wheat	65.00	Bushel	\$8.02	\$391.30	\$47,738.60	
Grazing - Wheat	136.00	Pound	\$0.50	\$68.00	\$8,296.00	
Total Revenue				\$459.30	\$56,034.60	
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total	
Production Costs						
Seed						
Seed - Wheat	1.2	Bushel	\$24.40	\$29.28	\$3,572.16	
Fertilizer						
Fertilizer (N) - ANH3	60	Pound	\$0.40	\$24.00	\$2,928.00	
Fertilizer (P) - Liquid	40	Pound	\$0.85	\$34.00	\$4,148.00	
Fertilizer (N) - Liquid	30	Pound	\$0.55	\$16.50	\$2,013.00	
Custom						
Fertilizer Application - ANH3	1	Acre	\$11.75	\$11.75	\$1,433.50	
Harvest and Haul - Wheat Irrigated	65	Bushel	\$0.61	\$39.65	\$4,837.30	
Miscellaneous						
Crop Insurance Wheat Irrigated	1	Acre	\$22.94	\$22.94	\$2,799.17	
Insecticide						
Insecticide and Apply Wheat	1	Acre	\$9.30	\$9.30	\$1,134.60	
Irrigation						
Energy Cost	15.00	AcreInch	\$4.30	\$64.50	\$7,869.00	
Irrigation Labor	0.96	Hour	\$11.75	\$11.28	\$1,376.16	
Machinery Labor						
Tractors/Self-Propelled	0.87	Hour	\$11.75	\$10.22	\$1,247.15	
Diesel Fuel						
Tractors/Self-Propelled	2.13	Gallon	\$3.30	\$7.03	\$857.54	
Gasoline						
Pickup/General Use Equipment	1	Acre	\$6.13	\$6.13	\$747.50	
Repairs & Maintenance						
Pickup/General Use Equipment	1	Acre	\$2.51	\$2.51	\$306.00	
Irrigation Equipment	1	Acre	\$60.60	\$60.60	\$7,393.20	
Tractors/Self-Propelled	1	Acre	\$3.22	\$3.22	\$392.74	
Implements	1	Acre	\$7.79	\$7.79	\$949.88	
Interest on Credit Line			4.90%	\$9.46	\$1,153.67	
Total Variable Costs				\$370.15	\$45,158.55	
Planned Returns Above Variable Costs:				\$89.15	\$10,876.05	
Breakeven Price to Cover Variable Costs			\$4.65	Bushel		
FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total	
Machinery Depreciation						
Pickup/General Use Equipment	1	Acre	\$2.63	\$2.63	\$321.30	
Irrigation Equipment	1	Acre	\$22.50	\$22.50	\$2,745.60	
Tractors/Self-Propelled	1	Acre	\$3.18	\$3.18	\$388.43	
Implements	1	Acre	\$9.84	\$9.84	\$1,200.43	
Equipment Investment						
Pickup/General Use Equipment	\$31.35	Dollars	5.40%	\$1.69	\$206.55	
Irrigation Equipment	\$703.28	Dollars	5.40%	\$37.98	\$4,633.20	
Tractors/Self-Propelled	\$35.95	Dollars	5.40%	\$1.94	\$236.82	
Implements	\$76.53	Dollars	5.40%	\$4.13	\$504.18	
Cash Rent - Wheat Irrigated	1	Acre	\$80.75	\$80.75	\$9,851.50	
Total Fixed Costs				\$164.66	\$20,088.01	
Total Specified Costs				\$534.81	\$65,246.56	
Returns Above Specified Costs					(\$75.51)	(\$9,211.96)
Breakeven Price to Cover Total Costs			\$7.18	Bushel		

Example Breakeven Prices						
Example Yield Percent	Example Yield Bushel	Price Needed to Cover Example Variable Costs		Price Needed to Cover Example Total Costs		
		Own/Rent	Share Tenant	Own/Rent	Share Tenant	Landlord
75%	48.75	\$6.20	\$6.20	\$9.58	\$9.58	\$0.00
90%	58.50	\$5.16	\$5.16	\$7.98	\$7.98	\$0.00
100%	65.00	\$4.65	\$4.65	\$7.18	\$7.18	\$0.00
110%	71.50	\$4.23	\$4.23	\$6.53	\$6.53	\$0.00
125%	81.25	\$3.72	\$3.72	\$5.75	\$5.75	\$0.00

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

Crop Acres		160		Enterprise	
REVENUE	Quantity	Units	\$/Unit	Total	Total
Grain Sorghum	25.00	CWT	\$7.00	\$175.00	\$28,000.00
Total Revenue				\$175.00	\$28,000.00
VARIABLE COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs					
Custom					
Fertilizer Application - ANH3	1	Acre	\$11.75	\$11.75	\$1,880.00
Custom Harvest - Sorghum Dryland	1	Acre	\$21.85	\$21.85	\$3,496.00
Custom Haul - Sorghum Dryland	25	CWT	\$0.24	\$6.00	\$960.00
Fertilizer					
Fertilizer (N) - ANH3	40	Pound	\$0.40	\$16.00	\$2,560.00
Herbicide					
Herbicide and Apply Sorghum	1	Acre	\$19.60	\$19.60	\$3,136.00
Insecticide					
Insecticide and Apply Sorghum	0.33	Application	\$10.25	\$3.38	\$541.20
Seed					
Seed - Sorghum	2.25	Pound	\$1.90	\$4.28	\$684.00
Miscellaneous					
Crop Insurance Sorghum - Dryland	1	Acre	\$26.40	\$26.40	\$4,224.00
Machinery Labor					
Tractors/Self-Propelled	0.69	Hour	\$11.75	\$8.11	\$1,297.20
Diesel Fuel					
Tractors/Self-Propelled	1.93	Gallon	\$3.30	\$6.37	\$1,019.04
Gasoline					
Pickup/General Use Equipment	1	Acre	\$6.07	\$6.07	\$971.75
Repairs & Maintenance					
Pickup/General Use Equipment	1	Acre	\$2.49	\$2.49	\$397.80
Tractors/Self-Propelled	1	Acre	\$3.03	\$3.03	\$485.43
Implements	1	Acre	\$9.98	\$9.98	\$1,596.95
Interest on Credit Line			4.90%	\$2.57	\$410.85
Total Variable Costs				\$147.88	\$23,660.22
Planned Returns Above Variable Costs:				\$27.12	\$4,339.78
Breakeven Price to Cover Variable Costs			\$5.92 CWT		
FIXED COSTS	Quantity	Units	\$/Unit	Total	Enterprise Total
Machinery Depreciation					
Pickup/General Use Equipment	1	Acre	\$2.61	\$2.61	\$417.69
Tractors/Self-Propelled	1	Acre	\$2.99	\$2.99	\$477.72
Implements	1	Acre	\$12.69	\$12.69	\$2,029.94
Equipment Investment					
Pickup/General Use Equipment	\$31.08	Dollars	5.40%	\$1.68	\$268.52
Tractors/Self-Propelled	\$33.71	Dollars	5.40%	\$1.82	\$291.26
Implements	\$98.68	Dollars	5.40%	\$5.33	\$852.58
Cash Rent - Sorghum	1	Acre	\$28.50	\$28.50	\$4,560.00
Total Fixed Costs				\$55.61	\$8,897.70
Total Specified Costs				\$203.49	\$32,557.92
Returns Above Specified Costs				(\$28.49)	(\$4,557.92)
Breakeven Price to Cover Total Costs			\$8.14 CWT		

Example Breakeven Prices						
Example Yield Percent	Example Yield CWT	Price Needed to Cover Example Variable Costs		Price Needed to Cover Example Total Costs		
		Own/Rent	Share Tenant	Own/Rent	Share Tenant	Landlord
75%	18.75	\$7.89	\$7.89	\$10.85	\$10.85	\$0.00
90%	22.50	\$6.57	\$6.57	\$9.04	\$9.04	\$0.00
100%	25.00	\$5.92	\$5.92	\$8.14	\$8.14	\$0.00
110%	27.50	\$5.38	\$5.38	\$7.40	\$7.40	\$0.00
125%	31.25	\$4.73	\$4.73	\$6.51	\$6.51	\$0.00

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

Crop Acres		160				
REVENUE		Quantity	Units	\$/Unit	Total	Enterprise Total
Wheat		20.00	Bushel	\$6.02	\$120.40	\$19,264.00
Grazing - Wheat		73.00	Pound	\$0.50	\$36.50	\$5,840.00
Total Revenue					\$156.90	\$25,104.00
VARIABLE COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Production Costs						
Seed						
Seed - Wheat		1	Bushel	\$24.40	\$24.40	\$3,904.00
Fertilizer						
Fertilizer (N) - ANH3		30	Pound	\$0.40	\$12.00	\$1,920.00
Custom						
Fertilizer Application - ANH3		1	Acre	\$11.75	\$11.75	\$1,880.00
Custom Harvest - Wheat		1	Acre	\$22.70	\$22.70	\$3,632.00
Custom Haul - Wheat		20	Bushel	\$0.22	\$4.40	\$704.00
Miscellaneous						
Crop Insurance Wheat Dryland		1	Acre	\$21.50	\$21.50	\$3,440.64
Machinery Labor						
Tractors/Self-Propelled		0.86	Hour	\$11.75	\$10.11	\$1,616.80
Diesel Fuel						
Tractors/Self-Propelled		2.24	Gallon	\$3.30	\$7.39	\$1,182.72
Gasoline						
Pickup/General Use Equipment		1	Acre	\$6.07	\$6.07	\$971.75
Repairs & Maintenance						
Pickup/General Use Equipment		1	Acre	\$2.49	\$2.49	\$397.80
Tractors/Self-Propelled		1	Acre	\$3.62	\$3.62	\$579.46
Implements		1	Acre	\$7.37	\$7.37	\$1,178.45
Interest on Credit Line				4.90%	\$3.50	\$560.20
Total Variable Costs					\$137.30	\$21,967.82
Planned Returns Above Variable Costs:					\$19.60	\$3,136.18
Breakeven Price to Cover Variable Costs				\$5.04	Bushel	
FIXED COSTS		Quantity	Units	\$/Unit	Total	Enterprise Total
Machinery Depreciation						
Pickup/General Use Equipment		1	Acre	\$2.61	\$2.61	\$417.69
Tractors/Self-Propelled		1	Acre	\$3.60	\$3.60	\$575.96
Implements		1	Acre	\$9.37	\$9.37	\$1,498.63
Equipment Investment						
Pickup/General Use Equipment		\$31.08	Dollars	5.40%	\$1.68	\$268.52
Tractors/Self-Propelled		\$40.64	Dollars	5.40%	\$2.19	\$351.15
Implements		\$72.85	Dollars	5.40%	\$3.93	\$629.43
Cash Rent - Wheat Dryland		1	Acre	\$28.50	\$28.50	\$4,560.00
Total Fixed Costs					\$51.88	\$8,301.38
Total Specified Costs					\$189.18	\$30,269.20
Returns Above Specified Costs					(\$32.28)	(\$5,165.20)
Breakeven Price to Cover Total Costs				\$7.63	Bushel	

Example Breakeven Prices						
Example Yield Percent	Example Yield Bushel	Price Needed to Cover Example Variable Costs		Price Needed to Cover Example Total Costs		
		Own/Rent	Share Tenant	Own/Rent	Share Tenant	Landlord
75%	15.00	\$6.72	\$6.72	\$10.18	\$10.18	\$0.00
90%	18.00	\$5.60	\$5.60	\$8.48	\$8.48	\$0.00
100%	20.00	\$5.04	\$5.04	\$7.63	\$7.63	\$0.00
110%	22.00	\$4.58	\$4.58	\$6.94	\$6.94	\$0.00
125%	25.00	\$4.03	\$4.03	\$6.11	\$6.11	\$0.00

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Corrected Survey

mailed

4-17-17

Dg Jones

Glenn Hegar

Texas Comptroller of Public Accounts

2016

Texas Farm and Ranch Survey

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

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

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

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

Name (First and Last):

D A N N Y J O N E S

Phone:

8 0 6 - 3 6 4 - 0 6 2 5

County Name:

1. D E A F S M I T H

2. I am completing this survey in my capacity as (please check the one that most closely applies):

- Chief Appraiser or designee
- Member, Appraisal District Agricultural Advisory Board
- Texas A&M AgriLife Extension, County Agriculture Extension Agent or other _____
- USDA Farm Service Agency, County Executive Director or other _____
- Agricultural Credit Association, President or Branch Manager or other _____
- Other (Please describe) _____

The following questions relate to ongoing agricultural activities. Answers should reflect lease agreements and typical activities for your county in recent years.

Lease Arrangement

3. If cropland farming is typical in your county, please indicate the predominant cropland lease agreement.

- Irrigated cropland Cash lease Share lease Not typical
 Dry cropland Cash lease Share lease Not typical

4. What is the typical lease arrangement for pastureland in this county?

- \$ per acre \$ per animal unit month \$ per head
 Other _____

State law requires that agricultural productivity values be based on the county's typical lease arrangement. Answers to the following questions will help us determine the typical lease rates and landowner expenses and are specific to 2015.

2015 Cash Lease Information

5. For the 2015 year, please indicate the typical per acre gross lease rate of a cash lease in this county. For irrigated land, assume the landowner does not furnish the irrigation equipment. If the typical lease arrangement for pastureland in this county is based on animal unit month or some other arrangement, please give your estimate of a comparable lease rate per acre.

	2015						
Irrigated cropland	\$	8	0	.	00	/acre	<i>When entering dollar amounts, please type a decimal point between dollars and cents.</i>
Dry cropland	\$	2	2	.	00	/acre	
Improved pastureland	\$.		/acre	
Native pastureland	\$	1	0	.	00	/acre	

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

- Surface water Ground water Not applicable

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

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

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

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

2015 Hunting Leases

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

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

		2015		
Irrigated cropland	\$	<input type="text"/>	/acre	<i>When entering dollar amounts, please type a decimal point between dollars and cents.</i>
Dry cropland	\$	<input type="text"/>	/acre	
Improved pastureland	\$	<input type="text"/>	/acre	
Native pastureland	\$	<input type="text"/>	/acre	

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

		2015		
Hunting lease license	\$	<input type="text"/>	/acre	<i>When entering dollar amounts, please type a decimal point between dollars and cents.</i>
Liability insurance	\$	<input type="text"/>	/acre	
Management	\$	<input type="text"/>	/acre	
Other _____	\$	<input type="text"/>	/acre	
Other _____	\$	<input type="text"/>	/acre	
Other _____	\$	<input type="text"/>	/acre	
Other _____	\$	<input type="text"/>	/acre	

2015 Irrigation Expense

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

Irrigation Well Depreciation Expense

11. How many acres are typically served by one well? 40 acres
12. Cost to drill and complete well (excluding equipment)..... \$ 42,000.00
13. Typical depth of well..... 300 feet
14. Expected life of well (number of years before another well 40 years
will need to be drilled)

Yearly Maintenance and Repairs of Existing Irrigation Well

Well

15. What is the typical average annual cost of routine maintenance and major servicing of a well? \$ 2,150.00
16. In a cash lease arrangement, who typically pays the well maintenance and repair expense?
 Landowner Tenant Shared
17. In a share lease arrangement, who typically pays the well maintenance and repair expense?
 Landowner Tenant Shared

Irrigation District

18. Is your county subject to an irrigation district? Yes No
19. If yes, what is the irrigation district's name and tax rate or user charge?

HIGH PLAINS WATER DISTRICT TAX RATE .008026

20. Please indicate any other items that should be considered in estimating an irrigation expense.

ON PULLING AND WORKING ON PUMPS THEY HAVE A 4-5 YEAR LIFE

2015 Share Leases

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

21. Irrigated Cropland

Crop	Corn 2015	Cotton 2015	Peanuts 2015	Rice 2015	Sorghum 2015	Soybeans 2015	Wheat 2015
Seed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inoculants			<input type="checkbox"/>			<input type="checkbox"/>	
Fertilizer	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> NO
Fertilizer application	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> NO
Insecticide	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Insecticide application	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Herbicide	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Herbicide application	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Fungicide	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Fungicide application	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Defoliation		<input checked="" type="checkbox"/>					
Harvesting	<input checked="" type="checkbox"/> NO	<input checked="" type="checkbox"/> NO	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> NO	<input type="checkbox"/>	<input checked="" type="checkbox"/> NO
Hauling	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Drying	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ginning		<input checked="" type="checkbox"/>					
Cotton board assessment		<input type="checkbox"/>					
Classing		<input type="checkbox"/>					
Warehouse receiving & handling		<input type="checkbox"/>					
Boll weevil eradication		<input type="checkbox"/>					
Crop insurance	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Irrigation fuel (electricity, natural gas, etc.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

%
 %
 %
 %
 %
 %

25%
 25%
 25%

22. Dry Cropland

Crop	Corn 2015	Cotton 2015	Oats 2015	Peanuts 2015	Sorghum 2015	Soybeans 2015	Wheat 2015
Seed	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Inoculants				<input type="checkbox"/>		<input type="checkbox"/>	
Fertilizer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fertilizer application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Insecticide	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Insecticide application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herbicide	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Herbicide application	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fungicide			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
Fungicide application			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>
Defoliation		<input type="checkbox"/>					
Harvesting	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Hauling	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Drying	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Boll weevil eradication		<input type="checkbox"/>					
Cotton board assessment		<input type="checkbox"/>					
Classing		<input type="checkbox"/>					
Warehouse receiving & handling		<input type="checkbox"/>					
Ginning		<input type="checkbox"/>					
Crop insurance	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

% 2 5 % % % 3 3 % % 3 3 %

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

Crop Type	Irrigated					Dryland				
	Solid	2x1	2x2	4x1	N/A	Solid	2x1	2x2	4x1	N/A
Cotton	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sorghum	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

Crop Type..... Oats Wheat Both Neither

25. Your Comments

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

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

1. Rain came late
2. Only 3,998 ac of cotton 9590 was Irq. no Dry
3. Due to rain we had weed & Bug problems
4. Yields were good in Irq & Dry — Prices were Bad
5. Most wheat farmers do not Fert. If so very small amounts
6. Cash lesse is prevalent or Equal to Share Crop - My survey shows 29 yes & 28 no. I'm using 22/ac cash lesse for Dryland & Ag Board agrees
7. 1/4 Share Crop is now used on Irq. Land owner shares, fert, Herb, crop ins, Insect, not harvest except on Corn Inslage
8. Grazing on grass & wheat was avg to good
9. Most farmers in my county agree that net to land on Irs is higher than dryland over the last byears. Your numbers are too low. I believe it

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

Thanks Danux Jones LJA

ATTN: Property Tax Assistance Division
 Texas Comptroller of Public Accounts
 P.O. Box 13528
 Austin, TX 78711-3528

or a scanned copy to: PTAD.Farm.and.Ranch.Survey@cpa.texas.gov

Please see attached sheet:

1. Rain came late
2. Only 3,998ac of cotton 95% was Irr. No dry
3. Due to rain we had weed and bug problems
4. Yields were good in Irr and Dry ---prices were bad
5. Most wheat farmers do not fert. If so very small amounts
6. Cash lease is prevalent or equal to share crop-my survey shows

29 yes and 28 no. I'm using 22/ac cash lease for dryland and ag board agrees

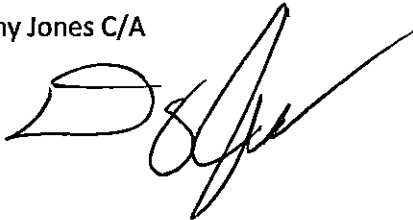
7. 1/4 share crop is now used on Irr. Land owner shares, fert, herb, crop ins., insect not harvest except on corn inslage

8. Grazing on grass and wheat was avg to good

9. Most farmers in my county agree that net to land on Irr is higher than dry land over the last 6 years. Your numbers are too low. I believe it is in the harvested ac on irrigation. In 2015 there was a lot less failed ac due to good rain fall.

Thank you,

Danny Jones C/A

A handwritten signature in black ink, appearing to read 'D. Jones', with a large, sweeping flourish extending to the right.

2017 ARB

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

There were 82 protests and 88 inquiries.

DEAF SMITH CO. APPRAISAL REVIEW BOARD

ARB Schedule for:

Tuesday, July 18, 2017

#	TIME	OWNER	PROPERTY.ID	PROPERTY	Appraiser	packet	
1	9:30 AM	ARB meets and organizes					
2	10:00 AM						
3	10:20 AM						
4	10:40 AM						
5	11:00 AM	Southern Feeders	P12211		MAP	✓	
			5630				
6	11:20 AM	ADNA	5631				
			918494	3148 S. Progressive Rd			
7	11:40 AM	WHITE ENERGY	918454		DJ	✓	
			918457				
			918463				
			918461				
BREAK FOR LUNCH							
8	1:00 PM	Fiji Hotel	25475 6527	withdren		✓	
		Sun Loans	27888				
			26147				
9	1:20 PM						
10	1:40 PM						
11	2:00 PM						
12	2:20 PM						
13	2:40 PM						
14	3:00 PM						
15	3:20 PM						
16	3:40 PM						

2017 PROTESTS

							Date	
Year - Case ID	Property ID	Owner	Legal Description	PTD	Type	Market	Status	Completed
2017 - 1	25479	AUTOZONE TEXAS, LP	BUSINESS PERSONAL PROPERTY #1496	L1	P	341,200	S	7/5/2017
			WELSH, BLOCK 8, 2.02 AC, E292.58' W692.58' S300' (FmHA 515					
2017 - 2	2489	HEREFORD SENIORS COMMUNITY	Affordable housing Complex)	B1	R	253,600	S	7/5/2017
2017 - 3	24914	ALLTEL COMMUNICATION LLC	TOWER & EQUIP LOC AT K-3 SECTION 84 SW/4	L1	P	312,200	S	6/5/2017
2017 - 4	920383	CARDTRONICS USA, INC.	BUSINESS PERSONAL PROPERTY - ATM MACHINE @ CVS	L1	P	4,300	S	7/5/2017
			MABRY, BLOCK 13, MITCHELL SUBDIVISION, BLOCKS 1 - 4, ALL					
2017 - 5	5326	B W AFFORDABLE HOUSING L P	LOTS	B1	R	2,171,600	S	7/5/2017
			BLOCK K-3 SECTION 61, P#1545, 60.5' X 596' (C&C MERCANTILE					
			LEASE) TRACT ACROSS HWY60 FROM BLK 25 & 24 WHITEHEAD					
2017 - 6	26730	BURLINGTON NORTHERN & SANTA FE	ADD.	C1	R	25,400	S	7/5/2017
2017 - 7	24637	BURLINGTON NORTHERN & SANTA FE	BLOCK K-3 SECTION 59-61 & 80, 51.064 AC (ROW IN CITY)	J5	R	426,700	S	6/26/2017
2017 - 8	1297	HAPPY STATE BANK	EVANTS BLOCK 12 FOX LOT 24 - 26	F1	R	1,242,500	F	7/12/2017
			HEREFORD, BLOCK 92, THE E179.87 of the W268.2' (see meets					
2017 - 9	918664	CHAPPARAL INVESTMENTS INC	& bounds)	F1	R	286,300	F	6/6/2017
			BLOCK K-3 SECTION 78 , 9.8133 AC (300'X1425') JUST EAST OF					
2017 - 10	920479	CP 43 TX LLC	HOSPITAL	D3	R	245,300	S	6/13/2017
2017 - 11	27902	DCTN3	WAL-MART ADDITION BLK 1 LOT 3R, 2.4 AC	F1	R	1,951,100	F	6/6/2017
2017 - 12	6333	SIMS, DICKEY	BLUEBONNET UNIT II BLK 5 LOT 9	A1	R	67,700	S	6/30/2017
2017 - 13	25219	CHAPPARAL INVESTMENTS INC	WHITEHEAD, BLOCK 27, LOT 7-8	C1	R	17,500	S	6/7/2017
2017 - 14	4896	CHAPPARAL INVESTMENTS INC	WHITEHEAD, BLOCK 27, LOT 1-6	F1	R	171,000	S	6/7/2017
2017 - 15	2484	CHAPPARAL INVESTMENTS INC	WELSH, BLOCK 5, LOT 1-2 & S27' OF LOT 3	F1	R	368,500	S	6/7/2017
			INDUSTRIAL PERSONAL PROPERTY (SUB STATION & 26.89 MILES					
2017 - 16	920164	SHARYLAND UTILITIES	345 KV)HISD	J3	P	33,072,400	S	6/7/2017
2017 - 17	27447	NATURAL GAS PIPELINE	27.61 MILES PIPELINE	L2	P	1,150,300	S	7/5/2017
2017 - 18	12398	VALOR TELECOM ENTERPRISES	TELEPHONE LINES & APPURTENANCES - HEREFORD ISD AREA	J4	P	12,400	S	7/5/2017
2017 - 19	10311	HIGH IMPACT PROPERTIES-TEXAS,LTD.	BLUEBONNET UNIT II BLK 7 LOT 4 (S50') & W225' OF LOT 5	F1	R	550,400	S	6/7/2017
2017 - 20	2483	MERRITT, BOBBY J	WELSH BLK 5 N165' E190' S288'	F1	R	466,200	S	6/8/2017
2017 - 21	28148	JKST TIERRA BLANCA APTS. L.P.	TIERRA BLANCA SOUTH ADDITION, BLOCK 1, LOT 1 5.5	B1	R	1,570,500	S	7/5/2017
2017 - 22	920332	UNITED SUPERMARKETS, LLC	BUSINESS PERSONAL PROPERTY	L1	P	2,676,000	F	6/8/2017
2017 - 23	1298	MARSOY CO.	EVANTS BLOCK 12 FOX LOT 27 - 30	F1	R	484,200	F	6/9/2017
			WOMBLE BLOCK 9 DEATLEY W200' BLK 3 - 6 E600' N300' S OF					
2017 - 24	3975	FIREBRAND PROPERTIES,LP	HWY	F1	R	270,000	S	6/9/2017
			HEREFORD INDUSTRIAL PARK; BLOCK K-3 SECTION 42, ANNEX IN					
2017 - 25	5634	ADM GRAIN	CITY, LOT 16-47, 66.4AC	F2	R	99,600	S	6/14/2017
2017 - 26	4346	FIRST FINANCIAL BANK	HEREFORD, BLOCK 11, W 205' (BANK BLDG)	F1	R	927,700	S	6/14/2017
2017 - 27	4340	FIRST FINANCIAL BANK	HEREFORD, BLOCK 10, LOT 8-12	F1	R	65,600	S	6/14/2017
2017 - 28	4344	FIRST FINANCIAL BANK	HEREFORD, BLOCK 10, LOT 23-24	F1	R	26,500	S	6/14/2017
2017 - 29	4339	FIRST FINANCIAL BANK	HEREFORD, BLOCK 10, LOT 1-7	C1	R	19,600	S	6/14/2017

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

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

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2017 INQUIRIES

Case ID	Property ID	Owner	Legal Description	Market	Status	Date Completed
2017 - 31	2442	ABNEY, TEMPLE H	WELSH ALLISON, LOT 48	225,200	C	
2017 - 15	921151	ALLEY, RICHARD	BUSINESS PERSONAL PROPERTY - (Including Commercial Vehicle[s])	7,500	C	6/7/2017
2017 - 43	27880	ALLRED, RODDY & JANICE	BLOCK 8 SECTION 18, N193.6'OF S1617.6'OF E225',1AC-AB-1158	178,800	C	6/19/2017
2017 - 42	8426	ALLRED, RODDY G	BLOCK 8 SECTION 18, OUT OF SE/4, 21.88 AC, A-1158	70,500	C	6/19/2017
2017 - 41	10253	ALLRED, RODDY G	BLOCK 7 SECTION 11 , S235.23 AC, (EXC 6.996 AC IN SE/PART) A-113	125,800	C	6/19/2017
2017 - 58	919729	ALLRED, RODDY JR.	BLOCK 7 SECTION 11 ,N306'OF S1563.3'OF W203'OF E243', 1.426 AC, A-11	207,000	C	6/26/2017
2017 - 33	28143	AMBOLD, EDWARD D ET UX	FIRST REALTY, BLOCK 6, LOT 5 (S50') & LOT 6	369,100	C	6/15/2017
2017 - 25	920394	AMERICAN MILK TRANSPORT, LLC	BUSINESS PERSONAL PROPERTY - Tank Trailers	1,240,000	C	6/8/2017
2017 - 40	920295	ARTHO COMPUTERS & NETWORK SOLUTION	EQUIP,INV,F&F	2,000	C	6/19/2017
2017 - 24	921087	BEEN,,BRENDA	BLOCK 8 SECTION 36, 7.5 AC IN THE SE/PART, A-958	138,900	C	
2017 - 36	6643	BLACK, TANNER G. & BLAIRE M.	GREEN ACRES ESTATES BLK 1 LOT 30 (S115') & N20' LOT 31	237,900	C	
2017 - 44	5672	BREWER, MONTY L ***	BLOCK K-3 SECTION 43 TR 29 (BREWER), 9.57 AC, A-289	60,200	C	6/20/2017
2017 - 16	28131	BRIDWELL, KEITH ***	FIRST REALTY, BLOCK 5, LOT 1	382,600	C	
2017 - 32	5464	BROOKE, GUY	MABRY BLOCK 26 LOT P E342.4' W1683'	259,400	C	
2017 - 63	27688	BRORMAN, GERALD DONALD	BLOCK K-6 SECTION 28, 4.65 AC, S415' OF N3508.41' OF E488'	152,700	C	6/26/2017
2017 - 61	9919	BRORMAN, GERALD DONALD	BLOCK E SECTION 7 NW PT E/2, 2 AC, A-1235	34,400	C	6/26/2017
2017 - 62	6925	BRORMAN, GERALD DONALD	BLOCK K-4 SECTION 51, 656.7 AC, A-341	587,500	C	6/26/2017
2017 - 6	28169	CLIFT LAND BROKERS	BUSINESS PERSONAL PROPERTY	500	C	6/5/2017
2017 - 9	5560	DILLER, RALPH & MICHAELE	BLOCK K-3 SECTION 30 ALL, 644.6 AC, A-1368	852,000	C	6/6/2017
2017 - 14	4192	DRERUP, PAUL	RICKETTS SOUTH HEIGHTS BLK 1 LOT 13	1,700	C	6/7/2017
2017 - 1	7784	ENRIQUEZ, ANACLETO JR	FINLAN BLK 2 LOT 3	45,200	C	
2017 - 2	24809	ENRIQUEZ, ANACLETO JR	FINLAN, BLOCK 2, LOT 19 - 20	39,700	C	
2017 - 3	920402	ENRIQUEZ, ANACLETO JR	FINLAN, BLOCK 2, LOT 17 & 18	17,700	C	
2017 - 5	25475	FIJI HOTEL GROUP, LLC	WOMBLE DEATLEY 3.405 ACRES (Part of Blocks 7 & 8) see meets & bound	3,138,200	C	6/5/2017
2017 - 60	7262	FRANKS, AARON	BLOCK K-8 SECTION 28, & 27,W PT, 3 AC, A-816	159,000	C	
2017 - 27	921169	FULLER, JON	BUSINESS PERSONAL PROPERTY - (Including Commercial Vehicle[s])	1,500	C	6/12/2017
2017 - 59	4928	GARRETT,JANIECE	WHITEHEAD BLK 77 LOT 5 & 14 (S45' 5&14) & N45' OF 6 & 13	92,200	C	
2017 - 52	4463	GONZALES, ANSELMO J JR	HEREFORD BLK 29 LOT 3 (S/2) & LOTS 4 - 5	96,200	C	6/23/2017
2017 - 49	920757	HARDIN, MICHAEL W. & DEDRA	BUSINESS PERSONAL PROPERTY (INCLUDING COMMERCIAL VEHICLES)	39,700	C	
2017 - 8	25356	HART LINE ASSOCIATES LP	(EQUIP, INV, F&F LOC AT 231 KINGWOOD)	96,800	C	6/6/2017
2017 - 68	7911	HEREFORD FARMERS GIN INC	BLOCK M-7 SECTION 109 SE 10 AC NE/4, 10 AC, A-149	1,201,300	C	
2017 - 57	12255	HEREFORD GRAIN CORP	VEHICLES	634,000	C	6/26/2017
2017 - 56	26924	HEREFORD GRAIN CORP	VEHICLES (OUT OF HEREFORD CITY LIMITS)	26,000	C	6/26/2017
2017 - 66	4269	HERNANDEZ, POLICARPIO JR	HEREFORD HOUSING BLK 3 LOT 9 & LOT 10	77,600	C	
2017 - 67	20550	HERNANDEZ, POLICARPIO JR	VEHICLES	40,000	C	
2017 - 39	921177	HI RANGE EQUIPMENT	BUSINESS PERSONAL PROPERTY - (Including Commercial Vehicle[s])	1,600	C	6/19/2017
2017 - 34	920827	INGEVITY CORPORATION	BUSINESS PERSONAL PROPERTY	36,700	C	6/15/2017

Case ID	Property ID	Owner	Legal Description	Market	Status	Date Completed
2017 - 48	2331	JONES, CRUZ	EVANTS BLOCK 45 WAYNE WALLACE LOT 27 (S24') & N54' LOT 28	60,800	C	6/21/2017
2017 - 64	22164	KAUL, WALTER (BUSSY)	BLOCK K-8 SECTION 50, N600' OF W700' OF SW/4, ABST-1319, 9.642 AC	139,200	C	6/27/2017
2017 - 18	20066	LANDEROS, RAMON	BLOCK K-8 SECTION 69, TRACT 3, ACRES 9.4	23,200	C	6/8/2017
2017 - 45	7668	LEE, DARLENE	BLOCK M-7 SECTION 89 E199.62' W833.18' N168.71' S969.84' SW/4, .77 AC	36,000	C	6/20/2017
2017 - 21	10815	LOPEZ, CLAUDIO	BLOCK K-8 SECTION 69 TR 4 HARRISON SUB, 9.4AC, A-403	46,300	C	
2017 - 30	24408	LOWES ACE HARDWARE	STORE #59 INVENTORY, EQUIPMENT, F&F	470,000	C	6/12/2017
2017 - 29	11887	LOWES MARKETPLACE	BUSINESS PERSONAL PROPERTY - STORE # 48	491,600	C	6/12/2017
2017 - 13	12113	LYNN KRIEGSHAUSER	BUSINESS PERSONAL PROPERTY	500	C	6/7/2017
2017 - 17	7426	MAHALEY, JAMES R	BLOCK K-14 SECTION 15, SW/PART ,208.63AC- A-205	143,000	C	6/7/2017
2017 - 10	1394	MCCUTCHEN, ALFRED L ET UX	EVANTS BLOCK 16 LOT 6 (S133')	61,000	C	6/7/2017
2017 - 23	921031	MCKEAN, MADYSON & KALE LANE	BLOCK 8 SECTION 36, 7.5 AC IN THE SE/PART 7.5 AC, A-958	135,900	C	
2017 - 22	921067	MCKEAN, SHERRY	BLOCK 8 SECTION 36, E260' OF W2957.17' OF S837.69', 5 AC, A-958	23,800	C	
2017 - 55	6192	MORTON, EDDIE L	YUCCA HILLS, BLOCK 1 LOT 12, .61 AC	210,300	C	
2017 - 84	10493	NGUYEN, MIKE	WOMBLE BLOCK 9 HIGGINS LOT 49 (E17') & ALL LOTS 50 - 52 & W36' LOT	32,100	C	6/30/2017
2017 - 80	2396	NGUYEN, MIKE	EVANTS BLOCK 48 WILLIAMS LOT 34 & N15' LOT 35	60,700	C	6/30/2017
2017 - 82	2399	NGUYEN, MIKE	EVANTS BLOCK 48 WILLIAMS LOT 41 (S35') & N25' LOT 42	50,400	C	6/30/2017
2017 - 74	2669	NGUYEN, MIKE	WELSH SUNSET TERRACE BLK 5 LOT 20	112,700	C	6/30/2017
2017 - 83	2967	NGUYEN, MIKE	WELSH WESTHAVEN, BLOCK 3 LOT 21	77,800	C	6/30/2017
2017 - 77	3136	NGUYEN, MIKE	WELSH WESTHAVEN BLK 6 LOT 60 (N66') & S14' LOT 61	76,100	C	6/30/2017
2017 - 79	3213	NGUYEN, MIKE	WELSH WESTHAVEN BLK 7 LOT 14 (S63') & N15' LOT 15	80,300	C	6/30/2017
2017 - 76	6145	NGUYEN, MIKE	TIERRA BLANCA BLK 2 LOT 6 (S54') & N8' LOT 7	61,600	C	6/30/2017
2017 - 78	1959	NGUYEN, MIKE	EVANTS BLOCK 36 NORTHRIDGE LOT 35 (S1') & LOT 36	34,200	C	6/30/2017
2017 - 73	1963	NGUYEN, MIKE	EVANTS BLOCK 36 NORTHRIDGE LOT 68	57,000	C	6/30/2017
2017 - 87	1710	NOREZ, ADAN	EVANTS BLOCK 25 BK&K BLK 1 LOT 3 & LOT 4	41,800	C	7/14/2017
2017 - 86	1695	NOREZ, ADAN & NORA	EVANTS BLOCK 24 SEVERNS LOT 11	35,500	C	7/14/2017
2017 - 88	26824	NOREZ, ADAN & NORA	EVANTS BLOCK 24 SEVERNS LOT 14	28,600	C	7/14/2017
2017 - 12	7613	PAETZOLD, DONALD R	BLOCK M-7 SECTION 69 NW/4, 155AC, A-207	245,900	C	6/7/2017
2017 - 7	6066	PARRACK, BILLY	STARK ADDITION BLK 3 LOT 15	45,600	C	6/6/2017
2017 - 65	8398	PERKINS, TRACY A	BLOCK 7 SECTION 50 E261.5' OF W1343' OF N821' OF NW/4, 4.93 AC, A-80	258,200	C	6/27/2017
2017 - 89	1711	PONCE, JUDITH D.	EVANTS BLOCK 25 BK&K BLK 1 LOT 5	21,800	C	7/14/2017
2017 - 4	22871	PURDY, DAVID J DDS	OFFICE EQUIPMENT, F&F	13,700	C	6/5/2017
2017 - 26	9695	REED, DEBORAH	BLOCK K-5 SECTION 98, NE/4 EXC 20AC, 140AC, A-1023	129,000	C	
2017 - 53	8412	SCHENK, EUGENE	BLOCK 8 SECTION 7, 640 AC, A-59	757,900	C	6/23/2017
2017 - 54	27484	SCHENK, EUGENE	BLOCK 7 SECTION 32, 9.21 AC IN SE/4 ON THE SOUTH LINE	195,200	C	6/23/2017
2017 - 46	919672	SCHOENENBERGER, ALBERT M	TRUCKS-TRAILERS	0	C	6/21/2017
2017 - 69	2629	SCIUMBATO, ALBERT	WELSH SUNSET TERRACE BLK 2 LOT 11 (N100')	139,700	C	
2017 - 20	2321	SIERRA, GUILLERMO JR & ELIZABETH	EVANTS BLOCK 45 WAYNE WALLACE LOT 15 (N54') & S51' LOT 16	106,800	C	6/8/2017
2017 - 11	3472	STRANGE, JAMES VIRGIL	WELSH CRESTLAWN BLK A LOT 10	94,300	C	6/7/2017

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

NUMBER	88
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This 13th day of July, 2017
at: 11:15 AM. Posted

ARB MEETING

AGENDA

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

- I. Roll Call
- II. Review and approve minutes from June 7, 2017 meeting.
- III. Administer Affidavit of Sworn Testimony to Danny Jones, Chief Appraiser and Mark Powers, Assistant Appraiser.
- IV. Administer Exparte Affidavit to board members.
- VI. Hear Protests.
- VII. Approve 2017 Appraisal Records.

DATED THIS 13th DAY OF JULY 2017

Minutes for July 18, 2017 Meeting

- I. Meeting began at 9:00 a.m.
 - A. ARB Members present:
 1. Greg Chavez
 2. Aaron Hutto
 3. Robert Murray
 - B. Deaf Smith Co. Appraisal District members present:
 1. Danny Jones
 2. Mark Powers
 3. Patty Scott

- II. Minutes from the June 7, 2017 meeting were reviewed and approved.
 - A. Motion to approve minutes by Aaron Hutto.
 - B. 2nd by Greg Chavez.
 - C. Unanimously approved.

- III. Affidavit of Sworn Testimony to Danny Jones, Chief Appraiser and Mark Powers, Assistant Appraiser was administered by ARB President Robert Murray.

- IV. The Exparte Affidavit was administered by Lydia Vallejo to all Board Members present.

- V. Protest Hearings: All protests were settled or withdrawn prior to the meeting. No protests were heard by the ARB.

- VI. The 2017 Appraisal Records were approved by the board.
 - A. Motion to approve records by Aaron Hutto.
 - B. 2nd by Greg Chavez
 - C. Unanimously approved.

Meeting was adjourned at 9:00 A.M.

Approved

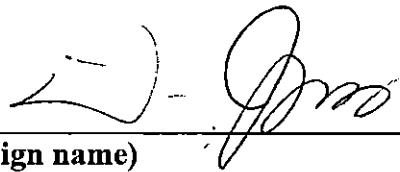
Date

Chairperson: Robert Murray

DEAF SMITH COUNTY APPRAISAL REVIEW BOARD

AFFIDAVIT OF SWORN TESTIMONY

I do solemnly swear or affirm that the testimony I shall present to the Appraisal Review Board is true and correct.

Signed: 
(Sign name)

Danny Jones
(Print name)

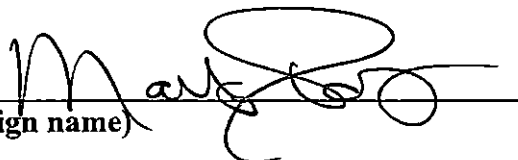
Subscribed and sworn to before me this 18th day of July, 2017.


Appraisal Review Board Chairman

DEAF SMITH COUNTY APPRAISAL REVIEW BOARD

AFFIDAVIT OF SWORN TESTIMONY

I do solemnly swear or affirm that the testimony I shall present to the Appraisal Review Board is true and correct.

Signed: 
(Sign name)

Mark Powers
(Print name)

Subscribed and sworn to before me this 18th day of July, 2017.


Appraisal Review Board Chairman

AFFIDAVIT FOR PROTEST HEARING

Deaf Smith County Appraisal District
P.O. Box 2298 / 140 E. 3rd
Hereford, TX 79045
Phone: (806) 364-0625

Description of Property:
See ARB Schedule for July 18, 2017 for a list of properties.

STATE OF TEXAS
COUNTY OF DEAF SMITH

Before me, the undersigned authority, on this day personally appeared
Greg Chavez

who, being by me duly sworn, on oath deposed and said:

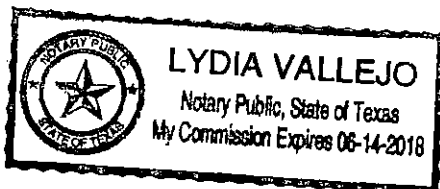
"I have not communicated with another person about the evidence, argument, facts, merits or any other matters related to the property owner's protest, nor have I communicated with another person about the property that is the subject of this protest, excluding cases where the property was used as part of a sample or compared with other properties in another proceeding before the board, and excluding instances in which I was expressly permitted under the Tax Code, Chapter 41, to communicate with the board or another person about the property owner's protest or the property under protest."

Witness my hand, this the 18th day of July, 2017.



Member, Appraisal Review Board

SUBSCRIBED AND SWORN TO before me this the 18th day of
July, 2017.



Lydia Vallejo
Officer

Tax Clerk
Title

AFFIDAVIT FOR PROTEST HEARING

Deaf Smith County Appraisal District
P.O. Box 2298 / 140 E. 3rd
Hereford, TX 79045
Phone: (806) 364-0625

Description of Property:
See ARB Schedule for July 18, 2017 for a list of properties

STATE OF TEXAS
COUNTY OF DEAF SMITH

Before me, the undersigned authority, on this day personally appeared
Aaron Hutto

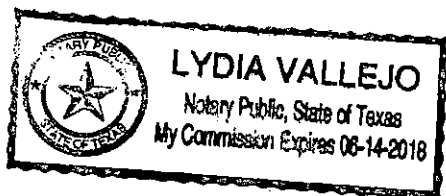
who, being by me duly sworn, on oath deposed and said:

"I have not communicated with another person about the evidence, argument, facts, merits or any other matters related to the property owner's protest, nor have I communicated with another person about the property that is the subject of this protest, excluding cases where the property was used as part of a sample or compared with other properties in another proceeding before the board, and excluding instances in which I was expressly permitted under the Tax Code, Chapter 41, to communicate with the board or another person about the property owner's protest or the property under protest."

Witness my hand, this the 18th day of July, 2017.

Aaron Hutto
Member, Appraisal Review Board

SUBSCRIBED AND SWORN TO before me this the 18th day of
July, 2017.



Lydia Vallejo
Officer

Tax Clerk
Title

AFFIDAVIT FOR PROTEST HEARING

Deaf Smith County Appraisal District
P.O. Box 2298 / 140 E. 3rd
Hereford, TX 79045
Phone: (806) 364-0625

Description of Property:
See ARB Schedule for July 18, 2017 for a list of properties.

STATE OF TEXAS
COUNTY OF DEAF SMITH

Before me, the undersigned authority, on this day personally appeared
Robert Murray

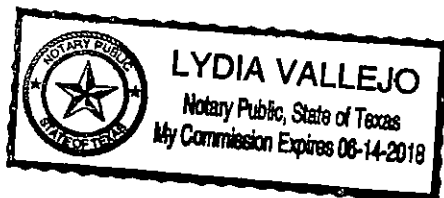
who, being by me duly sworn, on oath deposed and said:

"I have not communicated with another person about the evidence, argument, facts, merits or any other matters related to the property owner's protest, nor have I communicated with another person about the property that is the subject of this protest, excluding cases where the property was used as part of a sample or compared with other properties in another proceeding before the board, and excluding instances in which I was expressly permitted under the Tax Code, Chapter 41, to communicate with the board or another person about the property owner's protest or the property under protest."

Witness my hand, this the 18th day of July, 2017.

Robert Murray
Member, Appraisal Review Board

SUBSCRIBED AND SWORN TO before me this the 18th day of
July, 2017.



Lydia Vallejo
Officer

Tax Clerk
Title



BE HEARD!

**Tell us about your
ARB experience.**

**Take the Comptroller's Appraisal Review Board Survey
(at your local appraisal district office)**

Appraisal Review Board
Deaf Smith County, Texas

ORDER APPROVING APPRAISAL RECORDS FOR 2017

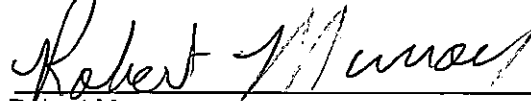
On July 18 2017, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the appraisal records for tax year 2017.

The board finds that the appraisal records, as corrected by the chief appraiser according to the orders of the board, should be approved.

The board finds that the sum of appraised values, as determined by the chief appraiser, of all properties on which protests have been filed but not determined by this board is five percent or less of the total appraised value of all other taxable properties.

The board therefore APPROVES the appraisal records as corrected.

Chairman, Appraisal Review Board



Robert Murray

Signed on July 18, 2017

2017 PRELIMINARY TOTALS

CAD - DEAF SMITH CAD

Grand Totals

Property Count: 11,959

7/17/2017

10:46:18AM

Land		Value			
Homesite:		28,432,435			
Non Homesite:		92,615,456			
Ag Market:		731,789,004			
Timber Market:		0	Total Land	(+) 852,836,895	
Improvement		Value			
Homesite:		295,161,467			
Non Homesite:		890,466,212	Total Improvements	(+) 1,185,627,679	
Non Real		Count	Value		
Personal Property:	1,224		392,899,300		
Mineral Property:	1		500		
Autos:	0		0	Total Non Real	(+) 392,899,800
			Market Value	=	2,431,364,374
Ag	Non Exempt	Exempt			
Total Productivity Market:	731,618,904	170,100			
Ag Use:	107,708,539	26,500	Productivity Loss	(-) 623,910,365	
Timber Use:	0	0	Appraised Value	= 1,807,454,009	
Productivity Loss:	623,910,365	143,600	Homestead Cap	(-) 2,123,930	
			Assessed Value	= 1,805,330,079	
			Total Exemptions Amount	(-) 133,094,499	
			(Breakdown on Next Page)		
			Net Taxable	= 1,672,235,580	

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
0.00 = 1,672,235,580 * (0.000000 / 100)

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

Posted
This 13th day of June, 2017
at: 11:37 a.m.

ARB MEETING AGENDA

Meeting to be held in the Deaf Smith County Appraisal District Board Room located at 140 E. 3rd Street, Hereford, Texas, June 7, 2017 at 9:00 A.M.

- I. Roll Call.
- II. Administer Oath of Office to members.
- III. Administer Statement of Elected/Appointed Officer to board members.
- IV. Review and Approve Previous Minutes.
- V. Adopt Hearing Procedures.
- VI. Submission of Chief Appraiser and Appraiser's Sworn Statement to Appraisal Review Board.
- VII. Transfer Appraisal Records to ARB.
- VIII. Approve supplement records of the appraisal roll.

DATED THIS 2nd DAY OF JUNE 2017

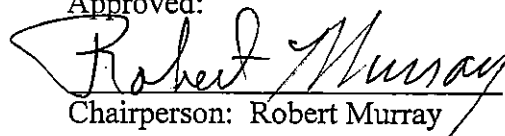
Minutes for June 7, 2017 Meeting

- I. Meeting began at 9:04 a.m.
 - A. Members present:
 1. Greg Chavez
 2. Aaron Hutto
 3. Robert Murray
 - B. Others present:
 1. Danny Jones, DSCAD staff
 2. Mark Powers, DSCAD staff
 3. Patty Scott, DSCAD staff
- II. Oath of Office was administered by Lydia Vallejo to Greg Chavez, Aaron Hutto and Robert Murray.
- III. Statement of Elected/Appointed Officers was read and signed by each board member in attendance.
- IV. Minutes from the July 19, 2016 meeting were reviewed and approved.
 - A. Motion to approve minutes by Aaron Hutto.
 - B. 2nd by Greg Chavez.
 - C. Unanimously approved.
- V. The 2017 Hearing Procedures were reviewed and adopted. No changes were made to the Hearing Procedures from last year.
 - A. Motion to adopt Hearing Procedures as written was made by Greg Chavez.
 - B. 2nd by Aaron Hutto.
 - C. Approved unanimously.
- VI. Submission of Chief Appraiser and Appraiser's Sworn Statement to the Appraisal Review Board was read and signed by Danny Jones.
- VII. Mr. Danny Jones, Chief Appraiser transferred the 2017 Appraisal Records to the ARB.
- VIII. The 2nd quarter 2017 supplemental records (corrections on errors, omissions, and late exemptions) were discussed and approved.
 - A. Motion to approve appraisal roll corrections was made by Aaron Hutto.
 - B. 2nd by Greg Chavez.
 - C. Approved unanimously.

The next meeting will be held July 18, 2017 to hear protests.

Meeting adjourned at 9:21 a.m.

Approved:


Chairperson: Robert Murray

Date:


7-18-17

In the name and by the authority of

The State of Texas

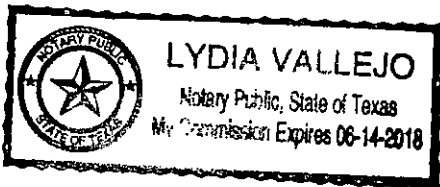
OATH OF OFFICE

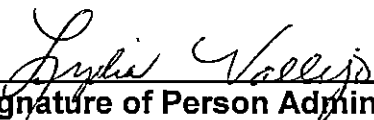
I, Greg Chavez, do solemnly swear (or affirm), that I will faithfully execute the duties of the office of Appraisal Review Board for Deaf Smith County of the State of Texas, and will to the best of my ability preserve, protect, and defend the Constitution and laws of the United States and of this State,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



Affiant

SWORN TO and subscribed before me by affiant on this 7th day of June, 2017.





Signature of Person Administering Oath

Lydia Vallejo

Printed Name
Tax Clerk

Title

Hearing Procedures for Deaf Smith County

Appraisal Review Board

P.O. Box 2298 / 140 E. 3rd Street
Hereford, Texas 79045
Phone (806) 364-0625
Fax (806) 364-6895

Introduction:

An ARB is a group of citizens authorized to resolve disputes between taxpayers and the Appraisal District. They are not employees or officers of any political subdivision that assesses or collects property taxes, nor are they employees of the Appraisal District.

The Appraisal Review Board strongly recommends that you have an informal meeting with the Appraisal District office prior to the ARB hearings. In most cases you will be able to work out a satisfactory resolution. However, if you decide to protest, please follow the guidelines below. Additional information may be obtained from the Texas Comptroller of Public Account website www.window.state.tx.us/taxinfo/protax. The website includes information regarding "Property Tax Basics" and a video "How to Present Your Case at an ARB Hearing".

I. ARB Membership

[Tax Code Section 5.103(b)(16),(15), and (12)]

1. Administration of ARB Appointments

ARB members are not provided any statutory role in the process for the administration of applications or request for appointment for membership on the ARB. If an ARB member is contacted by an individual regarding requesting an appointment to ARB, the Member shall direct the individual to the Board of Directors of Deaf Smith County Appraisal District to receive applications or requests for appointment for the ARB.

2. Conflicts of Interest

Each ARB member is responsible for ensuring that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chairman in addition to any other individual or entity as may be provided by law. The chairman shall ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member may not participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, (page 18-19 Appraisal Review Board Manuel) an affidavit must be filed with the secretary of the ARB. The affidavit must be filed as soon as the conflict is identified, even if it

requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, no affidavit must be filed; however, the ARB member must recuse himself or herself immediately from the hearing and report the conflict to the chairman or secretary of the ARB.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of "substantial interest," Tax Code Section 41.69 applies to any protest in which an ARB member is interested (i.e. there is no requirement under Tax Code Section 41.69 that the interest be substantial). Therefore, while a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether or not he or she has a conflict of interest that might prohibit his or her involvement, the member shall immediately contact the ARB chairman to address the matter.

In the recusal process, the ARB member not only may not vote on the matter that is the subject of the protest, but also may not hear or deliberate on the protest.

3. Ex Parte and Other Prohibited Communications

Do not contact an ARB member outside the hearing. ARB members are prohibited from communicating with taxpayers or Deaf Smith County Appraisal District employees.

ARB members shall not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication, the ARB member shall immediately remove himself or herself from the conversation.

II. ARB Duties

[Tax Code Section 5.103(b) (1), (5), and (6)]

1. Statutory Duties of an ARB

Each ARB member is responsible for ensuring that he or she understands the statutory duties of the ARB and shall comply with all statutory requirements in performing statutory duties as a member of the ARB.

2. Notices Required under the Property Tax Code

Each ARB member is responsible for obtaining and maintaining familiarity with notices required under the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member shall promptly notify the ARB chairman. The ARB chairman shall investigate each such report and take appropriate action to correct all verified problems.

The meetings are informal and will be open to the public. It is the aim of the ARB that you receive a fair and impartial hearing.

- 1. You must file a written protest by the appropriate deadline. A form for this can be obtained at the Appraisal District or you may submit a letter. The Appraisal District will schedule a time**

for your hearing. The ARB can schedule a meeting that evening or weekend if necessary. Upon request to the appraisal review board (before the date of the hearing), a property owner is entitled to one postponement of the hearing to a later date without showing cause. In addition the board shall postpone the hearing to a later date if the property owner shows good cause for the postponement. A postponement does not require the delivery of an additional written notice to the property owner. A property owner who fails to appear at the hearing is entitled to a new hearing if the property owner files, not later than the fourth day after the date the hearing occurred, a written statement with the appraisal review board showing good cause for the failure to appear. In addition, the board shall postpone the hearing to a later date if the owner of the property (or the owner's agent) is also scheduled to appear at a hearing on a protest filed with the appraisal review board of another appraisal district. (Property Tax Code 41.45 and 41.46a) If the property owner or agent, through human error, fails to attend the hearing, upon request, the appraisal review board shall reschedule the hearing. S.B. No.1546.

3. Determination of Good Cause under Tax Code Section 41.44(b)

"Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered and standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

III. ARB Hearings (forming hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(3), (4), (7), and (14)]

1. Scheduling Hearings Generally

The ARB shall schedule a hearing when a timely notice of protest is filed and, in doing so, may be provided with clerical assistance by the appraisal district. (Appraisal District Schedules Hearing).

2. Scheduling Hearings for Property Owners not Represented by Agents

Pursuant to Tax Code Section 41.66(i), hearings filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

If you miss the original protest deadline for good cause (example: a medical emergency) the ARB will Decide if they will give a hearing. There may be other reasons for a late protest, contact the Appraisal District for more information about these.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or a designated agent, hearings on protests concerning up to 20 Designated properties shall be scheduled on the same day by the ARB. The request must meet all requirements of Tax Code Section 41.66(i), including the required statement in boldfaced type: "request for same-day protest hearings." No more than one such request may be filed in the same tax year by a property owner or a designated agent. Also pursuant to Tax Code Section 41.66(i), the ARB may schedule hearings on protests concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB's customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Section 41.66(i).

A protest hearing is generally limited to 15 minutes. While the Appraisal District has to prove their appraisal, you can also present your evidence. You will be asked to take an oath before you present evidence. Be factual; visit with real estate agents about other similar properties that have sold. The most persuasive evidence you can present is documented physical evidence including appraisals dated near January 1st, sales contracts, closing statements, photographs showing damage and estimates of repairs. Document your information and give a copy of your data to the Appraisal Review Board as well as the Appraisal District. The copy will be retained by the ARB for its official records. You can request the data that the Appraisal District will use in your hearing at least 14 days ahead of your hearing. The ARB has the right to subpoena records to verify testimony. You do not need to appear at the hearing if you present the evidence by affidavit. Since this is an informal meeting the ARB may alter the time limit according to circumstances that may arise.

5. Postponements Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made before the date of the hearing. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition and without limit as to the number of postponements, the ARB shall postpone a hearing if the property owner or his/her designated agent at any time show good cause, as defined in Tax Code Section 41.45(e-2). The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

In addition and without limit, the ARB shall postpone a hearing if the chief appraiser consents to the postponement. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, and ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman's representative may take action on the request for postponement without the necessity of action by full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

6. Postponements Under Tax Code Section 41.45(e-1)

A property owner or a person designated by the property owner as the owner's agent to represent the owner at the hearing who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

7. Postponements Under Tax Code Section 41.45(g)

The ARB must postpone a hearing to a later date if:

- (1) the owner of the property or the owner's agent is also scheduled to appear at a Hearing on a protest filed with the ARB of another appraisal district;
- (2) the hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB;
- (3) the notice of hearing delivered to the property owner or the owner's agent by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and
- (4) the property owner or the owner's agent includes with the request for a postponement a copy of the notice of hearing delivered to the property owner or the owner's agent by the other ARB.

8. Postponements Under Tax Code Section 41.66(h)

The ARB shall postpone a hearing (one time only) if the property owner requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. Only the property owner may request a postponement for this reason. The request for postponement must contain the mailing respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

Hearings on protests filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the

ARB is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)

If a protest is scheduled to be heard by a particular panel, the protest may not be reassigned to another panel without the consent of the property owner or designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or designated agent may agree to reassignment of the protest or may request that the hearing on the protest be postponed. The ARB shall postpone the hearing on that request. A change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

For most protest hearings, the hearing should be conducted in the following order:

1. Announce protest number, property location and owner.
2. All written material must be provided if not already.
3. State that the ARB members have not communicated with anyone about this protest and have signed affidavits.
4. Welcome them and remind about their time limit and the contents of the hearing procedures.
5. All testimony must be given under oath and swear in all witnesses.
 - a. Tell taxpayer that the appraisers have already signed a sworn testimony.
 - b. Get secretary (Danny Martin) to administer sworn testimony to the taxpayer or agent.
6. Exchange evidence before testimony. ARB is to keep a copy for their records.
7. Unless both parties otherwise agree, the property owner goes first. At the end, an opinion of **value must be stated.**
8. Appraisal District gets to cross examine.
9. Exchange evidence before testimony.
10. Appraisal District gives their testimony. At the end of presentation a **value Must be stated.**
11. Property owner may cross examine. NOTE: No one has the right to cross examine the ARB.
12. Rebuttal from the Taxpayer (Final statement or closing argument).

13. Rebuttal from the Appraisal District (Final statement or closing argument).
14. ARB chairman to state hearing is closed.
15. ARB can deliberate.

16. Chairman will ask for a separate motion for each matter subject to the protest.
 - a. A vote shall be taken.
17. Thank the protester.
 - a. Announce determination
 - b. An order determining protest will be sent by certified mail.

Keep in mind that protests should not be about taxes. The appraisers and the ARB can only consider appraised value and exemptions. Tax rate questions must be addressed to the governing bodies of the taxing entities. The ARB has no control over local politics, budgets, or operation of local government.

If computer screens are used by ARB members during ARB hearings for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen).

The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings the ARB should follow the order of conducting hearings above, but may make exceptions for the type of hearing.

Records for each ARB proceeding must be kept according to Tax Code Section 41.68 and Comptroller Rule 9.803. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

2. Conducting Hearings Closed to the Public

A joint motion by the chief appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB or panel chairman shall convene the hearing as an open meeting and then announce that the meeting will be closed to the public as permitted by Tax Code Sections 41.66(d) and (d-1). Only the parties to the protest, their witnesses, and the ARB members are permitted to stay in the hearing room. The same order of proceedings as for hearings open to the public should be followed.

The secretary of the ARB is responsible for ensuring that a separate tape recording or written summary of testimony is kept for the closed meeting in accordance with the provisions of Comptroller Rule 9.803 generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27 and shall be marked as "confidential" and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel shall confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law.

After deliberation, the ARB shall reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.

3. Right to Examine and Cross-Examine Witnesses or Other Parties

Tax Code Section 41.6(b) states that "each party to a hearing is entitled to offer evidence, examine Or cross-examine witnesses or other parties, and present argument on the matters subject to The hearing." The ARB may not prohibit this entitlement in any way; however, it may enforce time Limits and dictate the order of ARB hearings for witness examination and cross-examination. To the Extent possible, the parties should be advised in advance of any time limitations and ARB has determined to impose regarding the presentation of evidence.

4. Party's Right to Appear by an Agent

The ARB shall accept and consider a motion or protest filed by an agent if an agency authorization is filed at or before the hearing on the motion or protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB may not require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111.

V. Evidence Considerations

[Tax Code Section 5.103(8), (11), and (13)]

1. A Party's Right to Offer Evidence and Argument

The ARB may not prohibit a party's right to offer evidence and argument. However, the ARB may enforce time limits and dictate the order of ARB hearings. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing

In a protest hearing, the ARB will not consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for any appraisal district record (i.e., appraisal roll history, appraisal cards) to be considered by the ARB, it must be presented as evidence by or on behalf of a party (e.g. chief appraiser, appraisal district representative, property owner, agent, or witness) at the protest hearing.

3. Exclusion of Evidence Required by Tax Code Section 41.67(d)

If it is established during a protest hearing that information was previously requested under Tax Code Section 41.461 by the protesting party and that the information was not made available to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used as evidence in the hearing. The ARB shall make a determination to exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not made available at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.

VI. Other Issues

[Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

Members of the ARB shall comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy

ARB members must be patient, dignified, and courteous to parties appearing before the ARB.

3. Bias or Prejudice

Members of the ARB shall perform their ARB duties without bias or prejudice.

4. Confidential Information

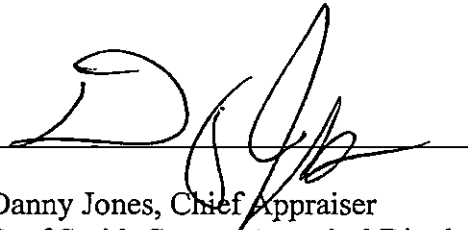
Members of the ARB shall not disclose or use for any purpose unrelated to ARB duties confidential information acquired in the performance of ARB duties.

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

SWORN STATEMENT
FOR THE
2017 APPRAISAL RECORDS
BY THE CHIEF APPRAISER

I, Danny C. Jones, Chief Appraiser for the Deaf Smith County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property that I am aware of at an appraised value determined as required by law.

Signed

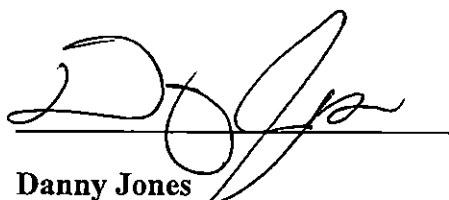


Danny Jones, Chief Appraiser
Deaf Smith County Appraisal District

Date June 7, 2017

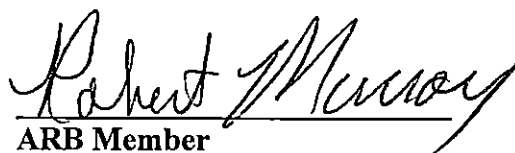
Deaf Smith County Appraisal District
140 E. 3rd Street / PO Box 2298
Hereford, TX 79045

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



Date: 6-7-17

Danny Jones
Chief Appraiser



ARB Member

Appraisal Review Board
Deaf Smith County, Texas

ORDER APPROVING SUPPLEMENTAL APPRAISAL RECORDS

On June 7, 2017, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the **supplemental appraisal records** from **May 1, 2017 through May 31, 2017**.

(A report of these supplements will be given to the *Deaf Smith CAD Board of Directors* for their July 2017 meeting.)

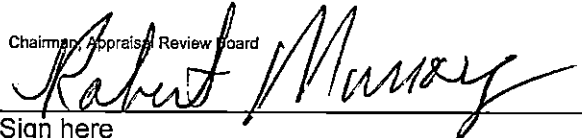
The board finds that the supplemental appraisal records, as corrected by the chief appraiser according to the orders of the board, should be approved and added to the appraisal roll for the district.

The board therefore APPROVES the supplemental appraisal records as corrected.

Signed on June 7, 2017

Chairman, Appraisal Review Board

Sign here



Supplements for ARB Approval - 2017 2nd Quarterly Report

as of 4/11/2017 - for 2014 #44, 2015 #34, 2016 #17 - 19

Year	Property ID Name	Supp No.	Type	Code	Reason	Date	Legal Description
2014	918949 DELCARPIO, MARCO	44	25.25C	D	Mobile Home was moved to South part of Castro County prior to 2014 and 2015. These taxes are in error. MP	4/11/2017	BLOCK K-3 (MOBILE HOME),BLK K-3 SEC 63 TR 8A HUD# HWC0388532

Year	Property ID Name	Supp No.	Type	Code	Reason	Date	Legal Description
2015	918949 DELCARPIO, MARCO	34	25.25C	D	Mobile Home was moved to South part of Castro County prior to 2014 and 2015. These taxes are in error. MP	4/11/2017	BLOCK K-3 (MOBILE HOME),BLK K-3 SEC 63 TR 8A HUD# HWC0388532

Year	Property ID Name	Supp No.	Type	Code	Reason	Date	Legal Description
2016	11180 BAINUM, CRAIG	19	FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	BLOCK M-7 SECTION 89 TR 9 S150' N190' E235' W3243.33', .81 AC, A-139
2016	1325 BARRETT, HAROLD DEAN	19	FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	EVANTS BLOCK 14 LOT 1 (S70')
2016	3392 BRAVO, FRANCISCO A	19	FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	WELSH CRESTLAWN BLK 2 LOT 4 (S38') & N27' LOT 5
2016	11246 CARRASCO, MARIO & MARIA	18	25.25B	M		5/3/2017	BLOCK K-3 SECTION 21 SW COR OF NW/4, 20 AC, A-278 AKA (THE S1137.71' OF W765.75' OF NW/4)
2016	3847 CASAREZ, CIRO JR	19	FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	WOMBLE BLOCK 6 LOT 14 (W178')
2016	3984 CHAVARRIA, JORGE & MICAELA	17	25.25B	M	GAVE OA/65 FOR 2016	4/7/2017	WOMBLE CENTER SUB OF DEATLEY LOT 12
2016	28267 DAY, REBECCA	17	25.25B	M	GAVE HS FOR 2016	4/21/2017	MOBILE HOME - BLOCK M7 SECTION
2016	11125 FROST, J M	19	FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	BLOCK M-7 SECTION 89 SW/4, 1.06 AC, A-139
2016	28110 GARMAN, JUSTIN TRAE	18	25.25B	M	HS for 2016	5/9/2017	BLOCK K-8 SECTION 46, S605.14' OF W1346.16', 18.70 AC
2016	2170 GUZMAN, RAUL	19	FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	EVANTS BLOCK 41 SOWELL LOT 2

2016	10384 HUTSON, KENNETH E.	19 FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	BLOCK K-3 SECTION 16 TR 11 & 12, S1316.85' E659.2' SW/4, 19.9 AC, A-818 & M H
2016	5889 LANDRUM, HAROLD M	19 FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	DENTON PARK BLK 3 LOT 1 & N20' LOT 2
2016	8654 MCGOWAN, JAMES B & LUCY	18 25.25B	M	OA/65 for 2016	5/5/2017	TOWNSHIP 3 RANGE 3 SECTION 15, N/2 320AC
2016	1214 NINO, JUAN & ANITA FRAUSTO	17 25.25B	M	REFUND FOR OA/65 FOR 2016	4/20/2017	EVANTS BLOCK 9 LOT 2 (S129' N377' E138.5')
2016	4300 NOYES, LEATON B	19 FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	HEREFORD BLK 1 LOT 8 (W75' N10') & W75' E65' N45' LOT 9
2016	5882 ONTIVEROS, JOSE & ROJELIO	18 25.25B	M	HS for 2016	5/16/2017	BLOCK K-3 SECTION 60, E SIDE BETWEEN CREEK & VICTORY LANE, 14.52 AC, A-764, TR B2
2016	6338 ORTA, NOE ET UX	17 25.25B	M	OA/65 for 2016	5/1/2017	BLUEBONNET UNIT II BLK 6 LOT 6
2016	7599 PEREZ, JUAN	17 25.25B	M	HS FOR 2016	4/19/2017	BLOCK M-7 SECTION 66 TR 17, W80 AC NE/4 NW/4, 80 AC, A-778
2016	7725 RODRIGUEZ, GILBERT ETUX	19 FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	KNOB HILL BLK 1 LOT 13 (E92')
2016	1754 ROJAS, IRENE ZUNIGA	19 FZRFZ	M	Freeze/Refreeze - Before appraisal notices.	5/24/2017	EVANTS BLOCK 27, LOT TR 1J, S50' OF N566.13' OF E/2
2016	2550 RUCKMAN, ALVIN	17 25.25B	M	HS EXEMPTION FOR 2016	4/4/2017	WELSH NORTH HEIGHTS BLK 2 LOT 7 (E68')
2016	5134 SANCHEZ, ANTONIO & JOSEPHINE NAJERA	17 25.25B	M	HS FOR 2016	4/4/2017	MABRY BLOCK 5 BRALY 1ST BLK 2 LOT 1 (S15') & LOT 2
2016	1913 SANCHEZ, MARGARITO & VERONICA	17 25.25B	M		4/24/2017	EVANTS BLOCK 33 HOUGHS LOT 21 - 22 (W78.71') & W78.71' OF N38.5' OF LOT 23
2016	4360 ZEPEDA, DOMINGO SR &	17 25.25B	M	Freeze problem. Previous supplement resulted in an additional \$38.53 charge that was allready paid. MP	4/11/2017	HEREFORD, BLOCK 14, LOT 11 (W/2 N15') & LOT 12 (W/2)

Appraisal Review Board
Deaf Smith County, Texas

ORDER APPROVING SUPPLEMENTAL APPRAISAL RECORDS

Supplemental Appraisal Records were given to the chairman of the Appraisal Review Board of Deaf Smith County, Texas, to approve the 1st quarter 2017 supplemental appraisal records.

(A report of these supplements will be given to the *Deaf Smith CAD Board of Directors* on 4/27/2017).

The board finds that the supplemental appraisal records, as corrected by the chief appraiser according to the orders of the board, should be approved and added to the appraisal roll for the district..

The board therefore APPROVES the supplemental appraisal records as corrected.

Date

4-30 . 2017

Chairman, Appraisal Review Board

Sign Here

Robert Murray

CERTIFICATE OF COMPLETION

The Texas Comptroller of Public Accounts
Certifies That

Greg Chavez

Has Completed the
Appraisal Review Board Continuing
Education Training

2017

CERTIFICATE OF COMPLETION

The Texas Comptroller of Public Accounts
Certifies That

Aaron Hutto

Has Completed the
Appraisal Review Board Continuing
Education Training

2017



CERTIFICATE OF COMPLETION

The Texas Comptroller of Public Accounts
Certifies That

Robert Murray

Has Completed the
Appraisal Review Board Continuing
Education Training

2017

CERTIFICATE OF COMPLETION

The Texas Comptroller of Public Accounts
Certifies That

David Tiemann

Has Completed the
Appraisal Review Board Continuing
Education Training

2017

CERTIFICATE OF COMPLETION

The Texas Comptroller of Public Accounts
Certifies That

Danny Jones

Has Completed the
Appraisal Review Board Continuing
Education Training

2017

✓

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162

CERTIFICATE OF COMPLETION

The Texas Comptroller of Public Accounts
Certifies That

Mark Powers

Has Completed the
Appraisal Review Board Continuing
Education Training

2017

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Appraisal Review Board
Deaf Smith County, Texas

ORDER APPROVING SUPPLEMENTAL APPRAISAL RECORDS

On January 30, 2017, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the 4th quarter 2016 supplemental appraisal records.

(A report of these supplements wre given to the *Deaf Smith CAD Board of Directors on 1/28/2016*).

The board finds that the supplemental appraisal records, as corrected by the chief appraiser according to the orders of the board, should be approved and added to the appraisal roll for the district..

The board therefore APPROVES the supplemental appraisal records as corrected.

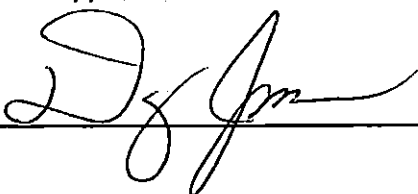
Signed on 1-30-17

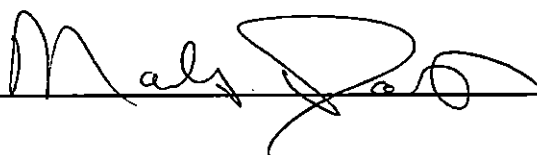
Chairman, Appraisal Review Board


Sign here

We certify that, to the best of our knowledge and belief:

- the statements of fact contained in this report are true and correct.
- the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- no (or the specified) present or prospective interest in the property that is the subject of this report, and I have no (or the specified) personal interest with respect to the parties involved.
- we have performed no (or the specified) services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- we have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- our engagement in this assignment was not contingent upon developing or reporting predetermined results.
- our compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- our analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standard of Professional Appraisal Practice*.
- Morgan Ad Valorem did certain industrial properties which were approved by the chief appraiser.


_____ Danny Jones C/A


_____ Mark Powers

_____ Date

Comptroller's Property Value Study Report

The Comptroller's Property Value Study will be done sometime during October through December 2017. The corresponding report for this study will be released in September 2018.