

DEAF SMITH COUNTY
APPRAISAL DISTRICT

ANNUAL REPORT

YEAR 2018

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

6.5.1

Deaf Smith County Appraisal District
2018 Annual Report
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TIME LINE/WORK PLAN FOR 2018

October 2017

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

November 2017

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

December 2017

- Send Business Personal Property Renditions.
- 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

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

May 2018

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

June 2018

- Hold Informal hearings.
- ARB Hearings.
- Chief appraiser submits preliminary 2019 budget to CAD board and taxing units.

July 2018

- Chief Appraiser to certify appraisal roll to each taxing unit by July 25th. *(Put on website.)*
- Effective Tax Rates. *(Put on website.)*
- ARB (Appraisal Review Board) approves appraisal records by July 20th.
- CAD Board of Director's meeting.
- Λ 2019 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 2018

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

September 2018

- CAD reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005).
- Print and mail Tax Statements, print Levy Rolls
- Send Taxing Entity votes for CAD Board of Directors in 2019

2018 CERTIFIED TOTALS

Property Count: 11,977

CAD - DEAF SMITH CAD
ARB Approved Totals

8/1/2018

9:22:11AM

Land		Value		
Homesite:		28,721,934		
Non Homesite:		94,675,656		
Ag Market:		790,967,903		
Timber Market:		0	Total Land	(+) 914,365,493
Improvement		Value		
Homesite:		303,483,567		
Non Homesite:		835,705,005	Total Improvements	(+) 1,139,188,572
Non Real		Count	Value	
Personal Property:	1,210		522,359,300	
Mineral Property:	1		500	
Autos:	0		0	
			Total Non Real	(+) 522,359,800
			Market Value	= 2,575,913,865
Ag	Non Exempt	Exempt		
Total Productivity Market:	790,797,803	170,100		
Ag Use:	117,454,971	28,400	Productivity Loss	(-) 673,342,832
Timber Use:	0	0	Appraised Value	= 1,902,571,033
Productivity Loss:	673,342,832	141,700	Homestead Cap	(-) 2,765,211
			Assessed Value	= 1,899,805,822
			Total Exemptions Amount	(-) 135,527,448
			(Breakdown on Next Page)	
			Net Taxable	= 1,764,278,374

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
0.00 = 1,764,278,374 * (0.000000 / 100)

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

2018 CERTIFIED TOTALS

Property Count: 11,977

CAD - DEAF SMITH CAD
ARB Approved Totals

8/1/2018

9:22:11AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
DV1	20	0	190,100	190,100
DV1S	1	0	5,000	5,000
DV2	11	0	118,500	118,500
DV3	13	0	118,000	118,000
DV3S	1	0	10,000	10,000
DV4	15	0	146,000	146,000
DV4S	3	0	24,000	24,000
DVHS	16	0	1,578,748	1,578,748
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	215	0	125,763,300	125,763,300
EX366	12	0	3,200	3,200
FR	7	0	0	0
HS	3,231	0	0	0
LIH	2	0	1,264,500	1,264,500
PC	1	0	0	0
Totals		0	135,527,448	135,527,448

2018 CERTIFIED TOTALS

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CAD - DEAF SMITH CAD
Grand Totals

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Ag Use:	117,454,971		28,400	Productivity Loss (-) 673,342,832
Timber Use:	0		0	Appraised Value = 1,902,571,033
Productivity Loss:	673,342,832		141,700	Homestead Cap (-) 2,765,211
				Assessed Value = 1,899,805,822
				Total Exemptions Amount (-) 135,527,448 (Breakdown on Next Page)
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EX-XG	10	0	1,492,200	1,492,200
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EX-XL	1	0	1,100	1,100
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EX-XU	2	0	191,400	191,400
EX-XV	215	0	125,763,300	125,763,300
EX366	12	0	3,200	3,200
FR	7	0	0	0
HS	3,231	0	0	0
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2018 CERTIFIED TOTALS

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State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	4,998		\$1,398,900	\$351,223,101
B	MULTIFAMILY RESIDENCE	168		\$2,059,400	\$17,816,804
C1	VACANT LOTS AND LAND TRACTS	633		\$0	\$7,211,801
D1	QUALIFIED OPEN-SPACE LAND	3,476	931,680.7970	\$0	\$790,768,303
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	811		\$334,000	\$18,157,902
E	RURAL LAND, NON QUALIFIED OPEN SPA	1,212	7,300.0579	\$1,446,800	\$105,794,955
F1	COMMERCIAL REAL PROPERTY	745		\$956,000	\$123,826,599
F2	INDUSTRIAL AND MANUFACTURING REAL	192		\$3,381,800	\$501,311,600
G3	OTHER SUB-SURFACE INTERESTS IN LAN	1		\$0	\$500
J2	GAS DISTRIBUTION SYSTEM	14		\$0	\$4,842,400
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	40		\$0	\$64,626,600
J4	TELEPHONE COMPANY (INCLUDING CO-C	32		\$1,800	\$5,408,300
J5	RAILROAD	9		\$0	\$45,971,600
J6	PIPELAND COMPANY	15		\$0	\$5,385,200
J7	CABLE TELEVISION COMPANY	3		\$0	\$400,400
J8	OTHER TYPE OF UTILITY	7		\$0	\$1,090,400
L1	COMMERCIAL PERSONAL PROPERTY	1,043		\$0	\$138,678,400
L2	INDUSTRIAL AND MANUFACTURING PERS	59		\$5,991,933	\$252,160,000
M1	TANGIBLE OTHER PERSONAL, MOBILE HC	169		\$36,300	\$1,810,000
S	SPECIAL INVENTORY TAX	16		\$0	\$6,091,900
X	TOTALLY EXEMPT PROPERTY	258		\$189,100	\$133,337,100
	Totals		938,980.8549	\$15,796,033	\$2,575,913,865

2018 CERTIFIED TOTALS

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Grand Totals

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J4	TELEPHONE COMPANY (INCLUDING CO-C	32		\$1,800	\$5,408,300
J5	RAILROAD	9		\$0	\$45,971,600
J6	PIPELAND COMPANY	15		\$0	\$5,385,200
J7	CABLE TELEVISION COMPANY	3		\$0	\$400,400
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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	10		\$0	\$264,500
A1	SINGLE FAMILY RESIDENCE	4,681		\$1,325,700	\$344,915,401
A2	SINGLE FAMILY MOBILE ATTACHED TO RI	385		\$73,200	\$6,043,200
B1	APARTMENTS / MULTIFAMILY	168		\$2,059,400	\$17,816,804
C1	VACANT LOT	633		\$0	\$7,211,801
D	D	1		\$0	\$11,400
D1	AG LAND PASTURE	3,481	932,327.0620	\$0	\$791,104,727
D2	IMPROVEMENTS ON QUALIFIED LAND	811		\$334,000	\$18,157,902
D3	AG LAND FARM	7		\$0	\$162,181
E	E	1		\$0	\$16,200
E1	FARM OR RANCH IMPROVEMENT	1,166		\$1,446,800	\$100,918,750
E2	E2	2		\$0	\$21,800
E3	E3	1		\$0	\$1,100
E4	Rural Land - Non Qualified Land	73		\$0	\$4,327,100
F1	COMMERCIAL REAL PROPERTY	745		\$956,000	\$123,826,599
F2	INDUSTRIAL REAL PROPERTY	192		\$3,381,800	\$501,311,600
G1	MINERALS	1		\$0	\$500
J2	GAS COMPANY	14		\$0	\$4,842,400
J3	ELECTRIC COMPANY	40		\$0	\$64,626,600
J4	TELEPHONE COMPANY	32		\$1,800	\$5,408,300
J5	RAILROAD	9		\$0	\$45,971,600
J6	PIPELINE COMPANY	15		\$0	\$5,385,200
J7	CABLE TELEVISION COMPANY	3		\$0	\$400,400
J8	OTHER UTILITY	7		\$0	\$1,090,400
L1	PERSONAL PROPERTY COMMERCIAL	1,043		\$0	\$138,678,400
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M3	MOBILE HOMES PERSONAL	169		\$36,300	\$1,810,000
S	SPECIAL INVENTORY TAX	16		\$0	\$6,091,900
X	EXEMPT PROPERTY	258		\$189,100	\$133,337,100
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2018 CERTIFIED TOTALS

Property Count: 11,977

CAD - DEAF SMITH CAD

Grand Totals

8/1/2018

9:22:11AM

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F2	INDUSTRIAL REAL PROPERTY	192		\$3,381,800	\$501,311,600
G1	MINERALS	1		\$0	\$500
J2	GAS COMPANY	14		\$0	\$4,842,400
J3	ELECTRIC COMPANY	40		\$0	\$64,626,600
J4	TELEPHONE COMPANY	32		\$1,800	\$5,408,300
J5	RAILROAD	9		\$0	\$45,971,600
J6	PIPELINE COMPANY	15		\$0	\$5,385,200
J7	CABLE TELEVISION COMPANY	3		\$0	\$400,400
J8	OTHER UTILITY	7		\$0	\$1,090,400
L1	PERSONAL PROPERTY COMMERCIAL	1,043		\$0	\$138,678,400
L2	INDUSTRIAL PERSONAL PROPERTY	59		\$5,991,933	\$252,160,000
M3	MOBILE HOMES PERSONAL	169		\$36,300	\$1,810,000
S	SPECIAL INVENTORY TAX	16		\$0	\$6,091,900
X	EXEMPT PROPERTY	258		\$189,100	\$133,337,100
	Totals		932,327.0620	\$15,796,033	\$2,575,913,865

2018 CERTIFIED TOTALS

Property Count: 11,977

CAD - DEAF SMITH CAD
Effective Rate Assumption

8/1/2018

9:22:11AM

New Value

TOTAL NEW VALUE MARKET:	\$15,796,033
TOTAL NEW VALUE TAXABLE:	\$14,008,533

New Exemptions

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable functions:	1	2017 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2017 Market Value	\$0
EX-XV	Other Exemptions (including public property, re	7	2017 Market Value	\$162,000
EX366	HB366 Exempt	7	2017 Market Value	\$2,600
ABSOLUTE EXEMPTIONS VALUE LOSS				\$164,600

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	1	\$5,000
DV3	Disabled Veterans 50% - 69%	1	\$12,000
DVHS	Disabled Veteran Homestead	1	\$150,600
HS	Homestead	58	\$0
PARTIAL EXEMPTIONS VALUE LOSS			\$167,600
NEW EXEMPTIONS VALUE LOSS			\$332,200

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS	\$332,200
------------------------------------	------------------

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,185	\$91,751	\$838	\$90,913
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,759	\$85,161	\$819	\$84,342

2018 CERTIFIED TOTALS

CAD - DEAF SMITH CAD

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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12

2018 CERTIFIED TOTALS

Property Count: 6,351

CHF - CITY OF HEREFORD
Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	64	0	0	0
DV1	17	0	154,100	154,100
DV1S	1	0	5,000	5,000
DV2	6	0	67,500	67,500
DV3	12	0	106,000	106,000
DV3S	1	0	10,000	10,000
DV4	12	0	110,000	110,000
DV4S	3	0	24,000	24,000
DVHS	13	0	1,262,528	1,262,528
EX-XG	9	0	1,463,500	1,463,500
EX-XI	4	0	1,584,100	1,584,100
EX-XL	1	0	1,100	1,100
EX-XN	8	0	1,570,900	1,570,900
EX-XU	1	0	177,400	177,400
EX-XV	161	0	112,694,500	112,694,500
EX366	13	0	3,600	3,600
HS	2,478	0	0	0
LIH	2	0	1,264,500	1,264,500
OV65	925	13,625,669	0	13,625,669
Totals		13,625,669	120,498,728	134,124,397

2018 CERTIFIED TOTALS

Property Count: 11,979

GDS - DEAF SMITH COUNTY
Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	6	325,505,200	0	325,505,200
DP	81	0	0	0
DV1	20	0	190,100	190,100
DV1S	1	0	5,000	5,000
DV2	11	0	118,500	118,500
DV3	13	0	118,000	118,000
DV3S	1	0	10,000	10,000
DV4	15	0	146,000	146,000
DV4S	3	0	24,000	24,000
DVHS	16	0	1,578,748	1,578,748
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	215	0	125,763,300	125,763,300
EX366	12	0	3,200	3,200
HS	3,231	0	0	0
LIH	2	0	1,264,500	1,264,500
OV65	1,237	18,178,902	0	18,178,902
PC	1	7,000,000	0	7,000,000
Totals		350,684,102	135,527,448	486,211,550

2018 CERTIFIED TOTALS

Property Count: 11,978

HOS - HOSPITAL DISTRICT
Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	3	177,167,725	0	177,167,725
DP	81	0	0	0
DV1	20	0	190,100	190,100
DV1S	1	0	5,000	5,000
DV2	11	0	118,500	118,500
DV3	13	0	118,000	118,000
DV3S	1	0	10,000	10,000
DV4	15	0	146,000	146,000
DV4S	3	0	24,000	24,000
DVHS	16	0	1,578,748	1,578,748
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	215	0	125,763,300	125,763,300
EX366	12	0	3,200	3,200
FR	10	46,775,959	0	46,775,959
HS	3,231	0	0	0
LIH	2	0	1,264,500	1,264,500
OV65	1,237	18,178,902	0	18,178,902
PC	1	7,000,000	0	7,000,000
Totals		249,122,586	135,527,448	384,650,034

2018 CERTIFIED TOTALS
HOS.M - Hospital District M&O rate ONLY
Grand Totals

Property Count: 1

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	64,491,750	0	64,491,750
	Totals	64,491,750	0	64,491,750

16

Property Count: 9,979

JAC - AMARILLO COLLEGE
Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	81	0	0	0
DV1	19	0	178,100	178,100
DV1S	1	0	5,000	5,000
DV2	10	0	106,500	106,500
DV3	13	0	118,000	118,000
DV3S	1	0	10,000	10,000
DV4	14	0	134,000	134,000
DV4S	3	0	24,000	24,000
DVHS	15	0	1,453,348	1,453,348
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	207	0	123,860,500	123,860,500
EX366	12	0	3,200	3,200
FR	10	46,775,959	0	46,775,959
HS	3,129	0	0	0
LIH	2	0	1,264,500	1,264,500
OV65	1,189	17,467,102	0	17,467,102
PC	1	7,000,000	0	7,000,000
Totals		71,243,061	133,463,248	204,706,309

2018 CERTIFIED TOTALS

Property Count: 493

SAD - ADRIAN ISD
Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
HS	17	0	419,000	419,000
OV65	10	0	83,800	83,800
Totals		0	502,800	502,800

2018 CERTIFIED TOTALS

Property Count: 52

SFR - FRIONA ISD
Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

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

2018 CERTIFIED TOTALS

Property Count: 9,979

SHF - HEREFORD I. S. D.

Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	81	0	622,900	622,900
DV1	19	0	156,700	156,700
DV1S	1	0	5,000	5,000
DV2	10	0	99,000	99,000
DV3	13	0	113,100	113,100
DV3S	1	0	100	100
DV4	14	0	124,500	124,500
DV4S	3	0	18,200	18,200
DVHS	15	0	1,046,857	1,046,857
ECO	1	189,495,490	0	189,495,490
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	207	0	123,860,500	123,860,500
EX366	12	0	3,200	3,200
HS	3,129	0	75,394,061	75,394,061
LIH	2	0	1,264,500	1,264,500
OV65	1,189	0	10,410,989	10,410,989
OV65S	2	0	18,800	18,800
PC	1	7,000,000	0	7,000,000
Totals		196,495,490	219,444,507	415,939,997

2018 CERTIFIED TOTALS

Property Count: 215

SVE - VEGA ISD
Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	1	0	12,000	12,000
EX-XV	1	0	155,500	155,500
EX366	2	0	200	200
HS	29	0	725,000	725,000
OV65	14	42,000	140,000	182,000
	Totals	42,000	1,032,700	1,074,700

2018 CERTIFIED TOTALS

Property Count: 1,104

SWC - WALCOTT I. S. D.
Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	1	0	12,000	12,000
ECO	1	70,989,000	0	70,989,000
EX-XV	4	0	855,100	855,100
HS	30	0	737,800	737,800
OV65	12	0	120,000	120,000
Totals		70,989,000	1,724,900	72,713,900

2018 CERTIFIED TOTALS

Property Count: 138

SWI - WILDORADO ISD
Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DVHS	1	0	125,400	125,400
EX-XV	3	0	892,200	892,200
EX366	1	0	200	200
HS	24	0	581,800	581,800
OV65	11	0	100,000	100,000
	Totals	0	1,711,600	1,711,600

2018 CERTIFIED TOTALS

Property Count: 10,714

WHP - H P WATER DISTRICT
Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	20,020,700	0	20,020,700
DP	81	0	0	0
DV1	19	0	178,100	178,100
DV1S	1	0	5,000	5,000
DV2	11	0	118,500	118,500
DV3	13	0	118,000	118,000
DV3S	1	0	10,000	10,000
DV4	15	0	146,000	146,000
DV4S	3	0	24,000	24,000
DVHS	16	0	1,578,748	1,578,748
EX-XG	10	0	1,492,200	1,492,200
EX-XI	6	0	2,619,500	2,619,500
EX-XL	1	0	1,100	1,100
EX-XN	10	0	2,001,900	2,001,900
EX-XU	2	0	191,400	191,400
EX-XV	210	0	124,871,200	124,871,200
EX366	12	0	3,200	3,200
FR	10	46,775,959	0	46,775,959
HS	3,191	0	0	0
LIH	2	0	1,264,500	1,264,500
OV65	1,219	17,908,902	0	17,908,902
PC	1	7,000,000	0	7,000,000
Totals		91,705,561	134,623,348	226,328,909

2018 CERTIFIED TOTALS
WLE - LLANO ESTACADO WATER DISTRICT
Grand Totals

Property Count: 247

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DVHS	1	0	125,400	125,400
EX-XV	2	0	855,200	855,200
EX366	1	0	200	200
OV65	16	167,300	0	167,300
Totals		167,300	992,800	1,160,100

2018 CERTIFIED TOTALS

Property Count: 3,618

WNX - NOXIOUS WEED DIST
Grand Totals

7/18/2018

4:47:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DV2	1	0	7,500	7,500
DV3	1	0	12,000	12,000
DV4	2	0	24,000	24,000
DVHS	1	0	125,400	125,400
EX-XV	11	0	26,258,300	26,258,300
Totals		0	26,439,200	26,439,200

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
8541	2BR LAND, LP	C2&4-2-1	TOWNSHIP 2 RANGE 4 SECTION 2, 575.65 AC	D2	4,800
8725	2BR LAND, LP	ST-1-1	R E STEWART TRACT, 440.5 AC	F1	35,300
26090	2BR LAND, LP	C2&4-15-3	TOWNSHIP 2 RANGE 4 SECTION 15, S120 AC	F2	212,600
4854	ACT ENTERPRISES	SWIH-19-11-12A	WHITEHEAD, BLOCK 19, LOT 11-12 (W80')	A	1,600
2216	ALMAGUER, SERGIO & N DELGADO	SE42-D	EVANTS BLOCK 42, LOT D (S65' OF N298.71' OF W/2	A	20,000
25476	ALVARADO, TOMAS & MARIA	SE26-27-28	EVANTS BLOCK 26 MILLER & MOSLEY LOT 27 (E89.71' OF S10')	A	1,400
10693	ARAMBULA, JOSE ENRIQUE	AK03-17-2A	BLOCK K-3 SECTION 17 TR 1 PT NE/4, 1.07 AC, A-276	E	6,300
1729	ARGUIJO, NOE & LETICIA	SE25BK-2-13	EVANTS BLOCK 25 BK&K BLK 2 LOT 13	A	2,000
2197	ARIAS, STEPHANIE,LUIS,MARCELLA	SE42-L1	EVANTS BLOCK 42, LOT L N75.775' of E/2 of Block 42	A	600
27310	AT&T MOBILITY	C3&4-8-T	CELL TOWER (No Land) @ TOWNSHIP 3 RANGE 4, SECTION 8 (C	J4	1,800
6770	BAIRD, JERRY & ERIN	SGA4-3-1-2	GREEN ACRES ESTATES UNIT IV BLK 3 LOT 1 (S23') & N45' LOT	A	2,400
25031	BAR 7 CATTLE CO	C4&1-12-1	TOWNSHIP 4 RANGE 1 SECTION 12, 640 ACRES, 50% UND INT	E	17,750
6579	BARRETT, RICHARD M	SFR-3-28-30	FIRST REALTY BLK 3 LOT 28 (N45') & LOTS 29-30	A	127,500
921087	BEEN, BRENDA	B8-36-3G	BLOCK 8 SECTION 36, 7.5 AC IN THE SE/PART, A-958	E	38,100
10550	BEREND, MICHAEL	AK03-77-1	BLOCK K-3 SECTION 77 N808' OF W269' OF E1149' OF NE/4, 5 AC	D2	9,300
6641	BEVILLE, ROBERT N. & CAMILLE	SGA2-1-19-20	GREEN ACRES ESTATES UNIT II BLK 1 LOT 19 (N41') & S115' LO	A	4,800
9599	BLACK, ERIC & MICAH	AK05-04-1	BLOCK K-5 SECTION 4, 640 AC, A-999	E	46,200
9402	BLANKENSHIP, MORRIS & SONDR A REVC5&4-10-2		TOWNSHIP 5 RANGE 4 SECTION 10 NE PT, 10.9 AC	E	3,800
8994	BROWN, N A MRS & SONS	C4&1-12-2	TOWNSHIP 4 RANGE 1 SECTION 12, 640 AC, 50% UND INT	E	17,750
920527	BUSTILLOS, JESUS & PALMA	BSWIEWV-1-2-3	WESTVIEW, BLOCK 1,S10' OF LOT 3 & N90' OF LOT 2	F1	15,000
4028	CABBINESS, MICHAEL	SWOTB-1-1L	WOMBLE THUNDERBIRD LOT 1 (E200' N200')	A	57,700
5014	CALDERON, CLAUDIO	SMO1B-8	MABRY BLOCK 1 SISK BLK B LOT 8	A	1,000

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Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
9548	CANSLER, ALLEN & JOE ELLA REV LIVINC6&4-31-1		TOWNSHIP 6 RANGE 4 SECTION 31 ALL, 746 AC	D2	6,600
9549	CANSLER, ALLEN & JOE ELLA REV LIVINC6&4-32-1		TOWNSHIP 6 RANGE 4 SECTION 32 W PT, 368 AC	E	2,400
10407	CANTU, MANUEL	SM18M-1-2	MABRY BLOCK 18 , MABEL AVENUE ADDITION, BLOCK 1, LOT 2	A	38,100
1323	CARRILLO, ANTONIO & DELORES	SE13L-40B	EVANTS BLOCK 13 LYTLE LOT 40 (E103')	A	2,400
3874	CASAREZ, ISAAC & ESPERANZA	SWO7-7-3	WOMBLE BLOCK 7 LOT 3	E	44,300
10342	CASTANEDAL, JORGE & MARIBEL SALA;SHFD-57-F		HEREFORD BLK 57 E60' S100' W150'	A	18,100
919392	CAVINESS DEVELOPMENT LTD	M7-151-P2	INDUSTRIAL PERSONAL PROPERTY (FAB FACILITY)	L2	157,407
9427	CHAVEZ FARMS	C5&4-29-2	TOWNSHIP 5 RANGE 4 SECTION 29 S/2, 320 AC	A	1,400
				E	700
				Total For Property:	2,100
9422	CHAVEZ, CARLOS & ANA	C5&4-27-1	TOWNSHIP 5 RANGE 4 SECTION 27, 631 AC	D2	12,000
6892	CNOSSEN DAIRY, LLC	AK04-35-1	BLOCK K-4 SECTION 35, 640 AC, A-163	E	79,600
				F2	108,000
				Total For Property:	187,600
919438	COBERLY, SAM & CAYLA	AM6-324-1B	BLOCK M-6 SECTION 324, 8.27AC IN NW/CORNER, ABST-950, 8.27	E	134,500
26965	COLLIER, MATTHEW J	AK03-60-C18A	BLOCK K-3 SECTION 60, 12.783 AC LOC JUST SOUTH OF VICTO	A	80,800
6125	CORNELIUS, GAYLE E	SPI-5-17-18	PIONEER BLK 5 LOT 17 & LOT 18 .41	A	200
5810	CORONADO, MARTIN	AK03-58-3,18	BLOCK K-3 SECTION 58 NUNNALLY LOT 18 PLAT III, 1.35 AC, A-1	A	300
5453	CRUZ, SUSAN	SM26-C	MABRY BLOCK 26 LOT C W196' S370'	A	2,800
1993	CUEVAS, JOSE & MARIA	SE36NR-80	EVANTS BLOCK 36 NORTHRIDGE LOT 80	A	5,700
921318	DEAF SMITH CO ELECTRIC COOP	AK03-39-7B	BLOCK K-3 SECTION 39,E361.5' OF W4014.07' OF N361.5', 3 AC,	A	3,600
				F1	4,200
				Total For Property:	7,800
1276	DELACRUZ, JOSE C	SE11-14F	EVANTS BLOCK 11, LOT 14 (S60.885' OF N210.885')	A	3,500
8296	DILLEHAY, HAROLD & JANELLE FARMS	B7-1-2	BLOCK 7 SECTION 1, 170 AC, IN NW CORNER, A-108	D2	239,400

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Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
				F1	4,400
				Total For Property:	243,800
2420	DOMINGUEZ, DIANA	SWEA-1-25	WELSH ALLISON LOT 25	A	1,800
4930	ELK LODGE #2269	SWIHRV-4-A	WHITEHEAD RIO VISTA EAST BLK 4A ALL EXC E .32AC 1.72	X	1,500
6378	ESQUEDA, FERNANDO	SPRIC-2-21-22	PRICE BLK 2 LOT 21 (N54.31') & S10' LOT 22	A	900
1154	FEDERAL NATIONAL MORT. ASSOC.	SEO7-6C	EVANTS BLOCK 7 LOT 6 (N64' S382' E200')	A	4,700
3975	FIREBRAND PROPERTIES,LP	SWODA-TRG	WOMBLE BLOCK 9 DEATLEY W200' BLK 3 - 6 E600' N300' S OF H	F1	388,700
1450	FLORES, EUSEBIO	SE18WH-5-6A	EVANTS BLOCK 18 WILLS HOLLAND LOT 5 (N/2) & N/2 LOT 6	A	900
5850	FRYE, ELIDA	AK03-60-B15	BLOCK K-3 SECTION 60, 8.91 AC, A-764, TR B15	E	42,000
10658	GARCIA, JUAN & OFELIA	SMO2-8	MABRY BLOCK 2 LOT 8	A	1,900
2189	GARCIA, TOMAS & MARIA	SE41S-34	EVANTS BLOCK 41 SOWELL LOT 34	A	9,100
3304	GARTH, JOHN	SWECL-B-3	WELSH CRESTLAWN BLK B LOT 3	A	3,900
3075	GARZA, LAURA MUNGIA	SWEWH-6-19-20	WELSH WESTHAVEN BLK 6 LOT 19 (N76') & S1' LOT 20	A	1,700
8385	GENN, JORDAN & SUNI	B7-12-4	BLOCK 7 SECTION 12 SW COR S228.71' W417.42', 2 AC, A-838	A	6,000
6464	GEORGE, TOM	AK03-78-B12	BLOCK K-3 SECTION 78 NE/4 (TR B12) N307.45' E1776.35' W323.7	A	4,000
3056	GOHEEN, BRIAN L ET UX	SWEWH-5-51	WELSH WESTHAVEN BLK 5 LOT 51 (N74')	A	3,200
7563	GOLDEN SPREAD ELECTRIC COOP. INCM7-47-1A		BLOCK M-7 SECTION 47, S/2 332.15, AC, A-188	F1	3,400
2297	GRAJEDA, BLANCA SALAZAR	SE44-41	EVANTS BLOCK 44 LOT 41	A	1,200
6351	GRAJEDA, NOELL & GLORIA	SPRIC-3-17	PRICE BLK 3 LOT 17 (S64')	A	4,200
11451	GUZMAN, RAUL	SRCK-27-GA1	RICKETTS, BLOCK 27, LOT A, WEST 4.27 AC	E	19,200
6186	HAGAR, KENNETH W	SYH-68-6	YUCCA HILLS, BLOCK 1 LOT 6, 3.34 AC	E	9,000
3466	HARRISON, JILL	SWECL-A-6A	WELSH CRESTLAWN BLK A LOT 6 (S100')	A	1,600
10907	HEREFORD CENTRAL PLACE LTD.	SHFD-65-1	HEREFORD BLK 65	B	2,059,400
21449	HERNANDEZ, SALVADOR	SRCK-16-15-17	RICKETTS BLK 16 LOT 15 - 16 & S35' OF 17		

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
8547	HERRING, DAVID T	C2&4-5-4	TOWNSHIP 2 RANGE 4 SECTION 5 S/2, 320 AC	A	14,400
8567	HERRING, DAVID T	C2&4-16-1	TOWNSHIP 2 RANGE 4 SECTION 16 ALL, 640 AC	A	3,700
8568	HERRING, DAVID T	C2&4-17-2	TOWNSHIP 2 RANGE 4 SECTION 17 E/2 & SW/4, 480 AC	A	3,200
				F1	1,000
				Total For Property:	4,200
9964	HHH PARTNERSHIP	C&H-33-3	CARTER & HEAD TRACTS, SECTION 33 S/2, 369.93 AC	A	2,200
10311	HIGH IMPACT PROPERTIES-TEXAS,LTD.SBB2-7-5A		BLUEBONNET UNIT II BLK 7 LOT 4 (S50') & W225' OF LOT 5	F1	1,000
921447	HOLLINGSWORTH, KENT ETUX		BLOCK M-7 SECTION 112, NEW BARN(2018) PP	D2	1,000
3572	HOWELL, DOUG D & KELLY	SWERO-4-13-14	WELSH RALPH OWENS BLK 4 LOT 13 (S20') & N70' LOT 14	F1	20,500
5923	HUERTA, ADALBERTO & TANIA	SPLAC-1-1B	PLEASANT ACRES BLK 1 LOT 1 (E/2) HUD# TEX0054076;HUD#2	A	91,900
921324	HUMANE SOCIETY OF DEAF SMITH COUAK03-58-10B		BLOCK K-3 SECTION 58,1.285 AC IN SE/CORNER, 1.285 AC, A-12	F1	1,600
27434	JOHNSON, JAMES T ET UX	C2&4-19-2	TOWNSHIP 2 RANGE 4 SECTION 19, 209 AC IN N/2	Total For Property:	93,500
1519	JUAREZ, CATARRINO ET UX	SE21-1A	EVANTS BLOCK 21 LOT 1 (N97.775' W/2)	A	21,500
6417	KINSEY, JAY & RACQUEL	AK03-73-8	BLOCK K-3 SECTION 73 N10 AC S20 AC S200 AC 408.8, 10 AC, A	A	28,100
25207	LOPEZ, BRENDA ACOSTA	AK03-60-C16	BLOCK K-3 SECTION 60, 2.922 AC, TR C16	X	168,100
6314	MACIEL, VALENTIN	SBB2-3-4-5	BLUEBONNET UNIT II BLK 3 LOT 4 (W31') & E39' LOT 5	F1	3,000
8542	MARNELL, GERALD A	C2&4-3-1	TOWNSHIP 2 RANGE 4 SECTION 3, N292.43 AC OF W/2	A	2,700
3026	MARQUEZ, ELOY ET UX	SWEWH-5-20-21	WELSH WESTHAVEN BLK 5 LOT 20 & S20' LOT 21	F1	11,400
2225	MARTINEZ, ALICIA	SE43-6	EVANTS BLOCK 43 LOT 6	E	72,800
921031	MCKEAN, MADYSON & KALE LANE	B8-36-3C	BLOCK 8 SECTION 36,7.5 AC IN THE SE/PART 7.5 AC, A-958	A	1,300
				D2	2,000
				E	23,400
				Total For Property:	25,400
				A	19,500
				A	3,300

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Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
				A	2,500
				E	10,800
				Total For Property:	13,300
921281	MCNEELY, CLAY & HOLLY	SFR-2-3-4	FIRST REALTY, BLOCK 2, 3 (W63')& E55' OF LOT 4 (partial comp	A	203,800
6991	MEYER, ROBERT J	AK04-81-2	BLOCK K-4 SECTION 81 S/2, EXC E28', 318.3 AC, A-147	E	6,200
4835	MIDDLETON, MAX A & KIM	SWIH-7-8A	WHITEHEAD BLK 17 LOT 7 - 8	F1	10,200
4902	MIDDLETON, MAX A & KIM	SWIH-29-1-6	WHITEHEAD, BLOCK 29	F1	45,500
5552	MIMMS, MICHAEL C	AK03-27-3	BLOCK K-3 SECTION 27, 639.21 AC, A-281	D2	26,100
7795	MONROY, LAURA	SFIN-5-20-22	FINLAN, BLOCK 5, LOT 20-22	A	5,000
1103	MURGUIA, ELIAS G & ELIZABETH ALVARSEO	4D-3-2	EVANTS BLOCK 4 DODSON BLK 3 LOT 2	A	800
7719	MURILLO, FRANK	SKH-1-8-9	KNOB HILL BLK 1 LOT 8 & E3.2' LOT 9	A	4,100
2463	NANEZ, PORFIRIO JR.	SWEA-1-71	WELSH ALLISON LOT 71	A	200
12027	NFG, LLC	M7-132-12	BLOCK M-7 SECTION 132, PERSONAL FACTORY BUILDING	F2	15,000
6837	PAETZOLD, LAWRENCE	AK04-02-2	BLOCK K-4 SECTION 2 E/2, 323.61AC A-765	A	70,500
918960	PALMA, PERLA J DUARTE	SDP-5-12	DENTON PARK, BLOCK 5, LOT 12	A	74,800
7885	PARRA, LUIS & ENEDINA	SFIN-12-12	FINLAN BLK 12 LOT 12	A	3,700
921127	PATRICK, RUSSELL D. & JONI	B7-15-6B	BLOCK 7 SECTION 15, 7.03 AC IN NE/COR OF S/2, 7.03 AC, A-115	E	140,900
7701	PENA, HECTOR	SWIEVW-1-2A	WESTVIEW BLK 1 LOT 1 (N60') AND S110' OF 2	F2	44,500
20139	PENA, HECTOR	SWIEVW-1-1-1	WESTVIEW BLK 1 LOT 1 (W125' OF S150")	F1	12,900
8392	PERKINS, TRACY A	B7-32-1	BLOCK 7 SECTION 32 ALL EXC 9.21 AC IN SE/4, 630.79 AC, A-115	A	300
9372	PERRIN FARMS	C5&3-22-1	TOWNSHIP 5 RANGE 3 SECTION 22, 633.94 AC	E	66,200
9790	PERRIN, JIM N	AK11-01-1	BLOCK K-11 SECTION 1 N/2, 320 AC, A-405	E	3,600
9408	PERRIN, JOHN S	C5&4-18-1	TOWNSHIP 5 RANGE 4 SECTION 18, 643 AC, 50% INT	F1	2,850
25077	PERRIN, JULIAN V JR	C5&4-18-2	TOWNSHIP 5 RANGE 4 SECTION 18, 643 AC, 50% INT		

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
5110	PESINA, RAUL & SARA	SMO4RS-4-20	MABRY BLOCK 4 RALPH SMITH LOT 20	F1	2,850
3850	PINEDA, JOSE G.	SWO6-16-16A	WOMBLE BLOCK 6 LOT 16 (W60')	A	800
9971	RHODES, KAY	CN-1-2	J M COFFIN TRACT, 1198 AC	A	200
9406	RICHARDS, JOE & BRANDALYN	C5&4-16-1B	TOWNSHIP 5 RANGE 4 SECTION 16 W/2 EXC W396' S1980', 299,	E	1,000
				D2	400
				E	19,100
				Total For Property:	19,500
11314	RICHARDS, JOE & BRANDALYN	C5&4-16-1	TOWNSHIP 5 RANGE 4 SECTION 16, W396' S1980', 18 AC	E	3,900
3902	RIOS, CRUZ & MARIA	SWO7-7-14B	WOMBLE BLOCK 7 LOT 14 (E/2)	A	1,300
7969	ROCHA, RYAN & AMANDA SANCHEZ	M7-111-C39	BLOCK M-7 SECTION 111 (TR C39) PT SE/4, 2.46 AC, A-150	F1	163,100
25242	RODRIQUEZ, ROY	SM18-3-4	MABRY BLOCK 18, LOT 3 & S98' LOT 4 (AKA S156' E160' W300' O	A	400
6871	SAINT ISIDORE FARMS,LLC	AK04-22-1	BLOCK K-4 SECTION 22, 648.1 AC, A-893	D2	22,800
1379	SALAZAR, ELVA REYNOZA	SE15M-11-12	EVANTS BLOCK 15 MC CASLIN LOT 11 (S10') & LOT 12	A	3,800
1306	SANCHEZ, JOSE & MARIA	SE13L-12	EVANTS BLOCK 13 LYTTLE LOT 12 (S45')	F1	5,400
8440	SIDES, DANNY L & RONDA	B8-26-1	BLOCK 8 SECTION 26 E/2, 314.13 AC, A-1099	E	25,700
921110	SILVIA, MANUEL	M7-111-C3A	BLOCK M-7 SECTION 111 (TR C3A) 2.93 AC, A-150	E	16,500
921307	SIMS FIRE DEPT.		TOWNSHIP 5 RANGE 4, SECTION 15 IN SE/4	X	19,500
8552	SISSON, BILLY WAYNE	C2&4-7-1	TOWNSHIP 2 RANGE 4 SECTION 7 E/2 & NW/4, 480 AC	D2	1,000
921450	SKELTON, JOYCE Y	AK08-08-4M	BLOCK K-8 (MOBILE HOME),SPACE SECTION 8 (MANUFACTURE	M1	36,300
9968	SOLOMON, PHILIP & SETH	C&H-34-2	CARTER & HEAD TRACTS, SECTION 34 E/2, 320 AC	D2	500
920918	SOUTHWESTERN PUBLIC SERV CO	AK03-82-4B	BLOCK K-3 SECTION 82,W294' OF E533.13' OF N370', 2.497 AC - ,	A	19,400
				F1	43,800
				Total For Property:	63,200
6679	STURGESS, KYLAN & TROYCE	SGA4-2-2-3	GREEN ACRES ESTATES UNIT IV BLK 2 LOT 2 (S65.75') & N54.25'	A	4,200
28310	TEEL, GERALD LEE ETUX	SFR-2-1	FIRST REALTY BLK 2 LOT 1 & E7' OF LOT 2		

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
5593	TEJAS INDUSTRIES INC.	AK03-39-1	BLOCK K-3 SECTION 39 NW/4, 162.39 AC, A-287	A	304,600
11735	TEJAS INDUSTRIES INC.	5 12 21003	BUSINESS PERSONAL PROPERTY	F2	3,001,700
920231	TEXAS AUTO INVESTORS HOLDING CO	SE53-55	EVANTS BLOCK 54,228' X 422'TR IN NW/CORNER INCLUDES CL	L2	5,834,526
6537	THAMES, JOHN W & SHEILA TRUST	AK03-81-3	BLOCK K-3 SECTION 81 PT NW/4, (TRACT A3) 5 AC, A-38	F1	179,900
921323	TRAYLER, JODY	B7-11-1B	BLOCK 7 SECTION 11,5 AC IN THE NW PART, 5 AC, A-113 (new h	A	44,900
10336	TREVIZO, ALVARO	SHFDHS-4-14	HEREFORD HOUSING BLK 4 LOT 14	E	188,300
1510	VALLES, JOSE S. LILIA	SE20MO-9-10A	EVANTS BLOCK 20 MEGERT & ORRS LOT 9 - 10 (E100')	A	35,700
8451	VAN DYKE, CHANCE & HEATHER	B8-36-3A	BLOCK 8 SECTION 36 S/2 OF E/2, 33.376 AC, A-958	A	3,800
1336	VARGAS, MANUEL ET UX	SE14-7	EVANTS BLOCK 14 LOT 7	E	169,300
1421	VELIZ, JOSE C.	SE17-11-12	EVANTS BLOCK 17, LOT 11-12	A	800
7573	VOGEL FAMILY IRREV TRUST	M7-65-4	BLOCK M-7 SECTION 65 S/2 OF SE/4 & NW/4 OF SE/4 & SW/4 OF	A	500
4929	WALKER, AARON & PRISCILLA	SWIH-77-1-18	WHITEHEAD, BLOCK 77, LOT 1-4, N5' LOT 5, N5' LOT 14, LOT 15-	E	6,200
27323	WALKER, AARON & PRISCILLA	AK03-41-2a	BLOCK K-3 SECTION 41,S629'OF W285', 4.117 AC	E	35,000
7099	WELLS, TOMMY	AK07-45-1	BLOCK K-7 SECTION 45, 655 AC, A-84	E	1,600
9467	WEST RANCH SOUTH LAND DST	C6&1-33-1	TOWNSHIP 6 RANGE 1 SECTION 33 ALL, 640 AC (ROCK CAMP)	D2	8,100
				E	194,700
				Total For Entity:	15,796,033

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DEAF SMITH COUNTY APPRAISAL DISTRICT

2018 was a MAPS year so we concentrated on MAPS mostly and plan to catch up on appraising in 2019.

Residential Properties (Neighborhood 1-6)

After running ratio studies in 2018, we reappraised neighborhood 1 and 2. We will reappraised 3-6 in 2019. Attached on the next page are our ratio studies. In neighborhood 1, ratio studies went from 92% with a COD of 9.75 to 97% with a COD of 6.48.

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 FHA/VA 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. Will be reappraised in 2019.

Neighborhoods 4A and 4C were reappraised in 2014. Neighborhood 4B has not been reappraised since 2013. There has not been much change in this neighborhood. We will reappraise these properties in 2019.

Description of Neighborhood 4:

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

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.

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.

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.

Commercial Properties

With physically inspecting all commercial properties when we are working personal property, we are able to see new additions, deletions, and major depreciation or remodeling to property in which we will flag these accounts to make adjustments when we work building permits. So for now in 2018, we feel we are good with commercial property with our ratios coming in at 101% weighted mean and a COD of 11. We physically drove by and checked personal property accounts.

Rural Area

We worked rural maps D1- D5 in 2018

2018 PERSONAL PROPERTY APPRAISAL

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

DISCOVERY / DATA-GATHERING ACTIVITIES / VALUATION

- For existing properties.
 - Renditions were sent to all existing BPP accounts on December 29, 2017.
 - For accounts that have a situs (actual business location) a physical inspection was made by Danny Jones to ensure that the business is still there and to note any notable changes.
- For new properties. The following "Sources of Discovery" were used to try to identify and inspect (if possible) new BPP accounts.
 - Deed and other real property transfer documents that had been noted during the deed processing in 2017 for any possible BPP.
 - 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 2018. The appraiser valued each of these unrendered properties that were recorded in the BPP workbook and then picked up by data entry for the computer. A letter was sent out to all those who did not render by May 18th, notifying them a rendition penalty would be assessed for failure to render. However, the appraisers held off assessing the penalty until July 9, 2018. In other words, all who would render up to that date would not be charged a late rendition penalty amount.

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

Results: 1,210 BPP properties were appraised for 2018 for a total of \$ 522,359,300. This is down about 16 million from 2016. For 2017 we had 1,224 properties that were appraised for a total of \$ 393,077,800.

Contracted Appraisals: Morgan Ad Valorem continues to appraise large and complicated accounts for the District. For 2018, 100 properties were appraised for a total of \$ 668,958,300 real, Personal Property and Industrial.

DEAF SMITH COUNTY APPRAISAL DISTRICT

2018 Appraisal of Mobile Homes (Manufactured Housing) Report

Analysis: A ratio study for mobile home residences (category A2) was done for this nbhd using 6 sales during 2017.

The ratio study showed a weighted mean of .84, a mean of .93, a COD of 23.61.

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

The mobile home schedules have not been updated in a number of years. The reasons are:

- the relative few mobile homes in the city. There are only 185 in category A2 (mobile with the land) and only 129 in Category M3 (mobile home as personal property),
- and the lack of arms-length sales.

However, a number of sales have been collected over the past 3-4 years, and when appraisers would come across a MH during the course of appraising the A1 (single family residences), the appraisers would "flat-price" these properties according to the price per sqft of the collected sales, thus bypassing the schedule.

Action / Plan Procedure:

- 1) The Appraiser felt that having some MH's flat priced and others on an antiquated schedule might be contributing to a higher than desired COD. Because the appraisers would be dealing with the Comptroller's MAP and Property Value Study and because there are relative few properties, it would be best to do a physical inspection of each mobile home and "flat price" according to recent sales and no longer use the MH schedule. The development of a true schedule was left to a future year.
- The MHs were inspected from 4/9/2018 to 4/12/2018.

EVANTS NBHD Sales Ratio Report for start of 2017

Search by Neighborhood Code	2 (EVANTS)	3 (HFD/WHTD)	4A (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	Dev	State	Class	Year	Land SQFT
2	2208	422 AVE.H TX	1,008	\$30,000	1/14/2015	\$24,800	0.83	0.10	A2	MH14	1979	11,923
48	28315	908 RUSSELL TX	980	\$38,000	10/16/2015	\$14,200	0.37	0.56	A2	MH14	1986	6,000
56	2122	713 13TH	1,560	\$72,728	2/5/2016	\$71,600	0.98	0.06	A2	6F-		8,925
72	1387	402 GRAND TX	840	\$17,000	4/13/2016	\$15,900	0.94	0.01	A2	MH12+	1978	10,000
78	4796	309 JOWELL TX	612	\$5,000	4/28/2016	\$7,200	1.44	0.51	A2	MH12	1970	5,500
80	27433	906 RUSSELL TX	644	\$13,000	4/29/2016	\$13,200	1.02	0.09	A2	MH14-	1995	4,000
6				\$175,728		\$146,900	5.58	1.32				

Wt Mean	0.84
Mean	0.93
COD	23.61

State Category	#of properties	
A2	185	
M3	129	
Total		314

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DEAF SMITH COUNTY APPRAISAL DISTRICT

2018 Residential Improvement Schedules Report

Improvement Schedules Development & Appraisal of Residences.

Analysis: The 2018 Appraisers meeting stated that *“the residential schedule may need to be updated. Ratio Studies will be conducted and residential schedules will be updated accordingly. Each residential property will need to be checked to ensure the correct classification and depreciation.”* It was noted that problems had been occurring with the existing residential improvement schedules:

- The RCN (replacement cost new) values were low compared to new construction costs.
- Due to appreciation of homes in the market, the existing schedules were not producing high enough values; causing the appraiser or data entry clerk to artificially raise the class or to lower the depreciation.
- In addition, inconsistencies had crept into the data base where a number of properties showed the incorrect class or amount of depreciation.

Action / Plan Procedure:

1. Sales were collected and correctly classed, then they were adjusted for land, other improvements and adjusted for deprecation back to a RCN value. These values were then used to build new 2018 schedules. The Residential Improvement Schedules for Class 4, 5, 6, and 7 were all built from scratch. The improvement schedules for Class 0, 1, 2, 3, 8, and 9 were left alone.
2. It was determined that we did not have time to physically inspect all residential property in the county for 2018. Therefore, the new improvement schedules were applied only to Nbhds 1 & 2.
 - a. Even though we restricted the new improvement schedules to Nbhds 1&2 these two Nbhds represent 85% of the residences in Deaf Smith County.
3. The new schedules were applied to each residence and entered into the computer during November 2017.
4. The physical inspections and data entry were done during April and May 2018.

2018 Residential Schedule RCN Adjustment by Sales for Class 6

Prop ID	Situs Location	SQFT	Sale Price	Sale Date	Market	Class	Adj Class	Land Value	Other Imp Val	Adj % Cmp	Garage sqft	op.cp sqft	Bsm/2nd Str	Res only val	SQFT2	RCN	Notes
3179	237 GREENWOOD TX	1,269	\$82,000	6/28/2017	\$85,500	6M-	6	7,600	500	0.80	462	196	0	\$64,432	1,269	\$63.47	
3342	412 HICKORY TX	1,282	\$95,000	9/18/2017	\$88,800	6M-	6	7,600		0.85	460	220	0	\$77,176	1,282	\$70.82	
4736	501 E 5TH TX	1,358	\$76,000	11/18/2016	\$72,200	6M-	6	2,800		0.75	326	0	195	\$65,555	1,358	\$64.36	
2567	524 WILLOW LANE TX	1,442	\$88,369	10/19/2016	\$83,800	6M-	6	8,000	400	0.75	525	188	0	\$70,137	1,442	\$64.85	
6682	108 MIMOSA TX	1,450	\$90,000	5/12/2017	\$85,300	6M-	6	11,200		0.80	609	96	0	\$67,593	1,450	\$58.27	
3101	127 GREENWOOD TX	1,499	\$95,959	11/7/2016	\$85,400	6M-	6	9,600	100	0.75	462	111	0	\$78,008	1,499	\$69.39	
3354	245 DOUGLAS TX	1,520	\$85,000	12/20/2016	\$89,800	6M-	6	10,000	300	0.75	504	320	0	\$64,235	1,520	\$56.35	
3394	237 ELM TX	1,532	\$98,000	5/19/2017	\$94,700	6M-	6	7,800	500	0.80	552	166	0	\$78,922	1,532	\$64.39	
2844	106 ASPEN TX	1,611	\$103,000	9/23/2016	\$97,700	6M-	6	8,900		0.75	440	88	0	\$86,372	1,611	\$71.49	TOTAL REMODEL G
3145	117 JUNIPER TX	1,644	\$70,000	10/31/2016	\$70,500	6M-	6	8,900		0.75	484	278	0	\$51,266	1,644	\$41.58	
2902	119 CENTRE TX	1,645	\$90,000	3/16/2017	\$87,200	6M-	6	13,000	500	0.75	506	168	0	\$67,121	1,645	\$54.40	
3007	116 ELM TX	1,647	\$87,000	3/31/2017	\$88,500	6M-	6	11,200	1,900	0.75	66	742	0	\$67,379	1,647	\$54.55	90909 X 1.03-93.634
3389	245 ELM TX	1,653	\$96,224	7/3/2017	\$102,300	6M-	6	7,500		0.80	400	248	0	\$79,912	1,653	\$60.43	
3172	228 HICKORY TX	1,676	\$82,500	6/16/2017	\$88,300	6M-	6	8,000		0.75	400	165	0	\$66,849	1,676	\$53.18	
2511	544 WILLOW LANE TX	1,701	\$109,000	5/31/2017	\$96,500	6M-	6	8,600		0.75	558	78	0	\$90,847	1,701	\$71.21	
3073	123 HICKORY	1,715	\$93,279	8/11/2017	\$88,800	6M-	6	9,500		0.70	324	104	0	\$78,199	1,715	\$65.14	
3028	106 FIR	1,750	\$110,000	10/4/2017	\$95,500	6M-	6	10,000		0.75	484	108	0	\$91,417	1,750	\$69.65	
3307	238 DOUGLAS TX	1,761	\$112,917	10/28/2016	\$99,800	6M-	6	12,600		0.80	462	240	0	\$90,503	1,761	\$64.24	
25752	442 HICKORY TX	1,770	\$125,000	5/10/2017	\$114,100	6M	6	7,400		0.90	420	132	0	\$108,324	1,770	\$68.00	HAD TO PAY SOME
2566	526 WILLOW LANE TX	1,788	\$132,500	5/26/2017	\$97,800	6M-	6	8,000		0.80	675	125	0	\$111,932	1,788	\$78.25	
2604	213 SUNSET	1,792	\$90,824	10/5/2016	\$90,200	6M-	6	11,900		0.70	528	132	0	\$70,087	1,792	\$55.87	Jorge Gonzales
27839	324 FIR	1,800	\$145,500	7/31/2017	\$134,400	6M-	6	8,000		0.90	544	195	0	\$125,273	1,800	\$77.33	
6734	126 NUECES TX	1,845	\$90,000	11/23/2016	\$104,500	6M-	6	12,300		0.80	506	48	0	\$68,638	1,845	\$46.50	
3058	143 GREENWOOD TX	1,858	\$162,418	12/20/2016	\$115,500	6M-	6	7,800	8,000	0.85	506	193	0	\$135,780	1,858	\$85.98	HCR SEEMS TOO HI
6773	121 OAK TX	1,902	\$117,500	9/12/2016	\$101,900	6M-	6	9,200	1,800	0.80	460	370	0	\$95,701	1,902	\$62.89	120,822 X 1.025 - 12
2539	535 W 15TH TX	1,920	\$85,000	10/6/2016	\$95,300	6M-	6	7,100		0.70	552	0	0	\$69,609	1,920	\$51.79	
5917	1605 BLEVINS TX	1,939	\$93,279	9/29/2017	\$98,100	6M-	6	4,000	1,300	0.75	0	85	0	\$87,354	1,939	\$60.07	
6711	114 MIMOSA TX	1,981	\$126,000	7/20/2017	\$96,300	6M-	6	12,500		0.70	483	236	0	\$104,625	1,981	\$75.45	
3228	242 IRONWOOD TX	1,982	\$106,800	4/4/2017	\$109,300	6M-	6	9,600	1,100	0.75	529	239	0	\$85,829	1,982	\$57.74	
2632	310 SUNSET TX	2,094	\$89,000	1/11/2017	\$107,500	6M-	6	10,800	600	0.75	420	60	0	\$70,400	2,094	\$44.83	
2456	145 SUNSET TX	2,103	\$105,000	5/12/2017	\$93,900	6F-	6	10,400		0.75	242	130	0	\$89,749	2,103	\$56.90	
3373	201 DOUGLAS TX	2,113	\$150,000	10/3/2016	\$145,000	6M-	6	12,100	17,000	0.75	506	219	0	\$111,146	2,113	\$70.13	SV FROM FA
3565	325 ELM TX	2,140	\$130,591	7/10/2017	\$118,600	6M-	6	10,000	700	0.80	506	201	0	\$109,628	2,140	\$64.04	
3012	111 ELM TX	2,179	\$95,000	3/29/2017	\$115,000	6M-	6	10,600		0.75	400	247	0	\$76,146	2,179	\$46.59	
5910	1401 16TH TX	2,314	\$97,500	3/3/2017	\$104,800	6M-	6	3,200	600	0.70	550	0	0	\$85,439	2,314	\$52.75	
1068	108 AVE I TX	2,315	\$111,000	9/1/2017	\$92,900	6F-	6	6,000	500	0.70	0	53	0	\$104,136	2,315	\$64.26	
2989	115 DOUGLAS TX	2,358	\$104,000	7/29/2017	\$104,200	6M-	6	11,500	300	0.75	504	206	0	\$82,574	2,358	\$46.69	98,000 X 4YEARS AG
2540	537 W 15TH TX	2,412	\$75,000	10/6/2016	\$121,500	6M-	6	9,500	800	0.70	552	0	0	\$56,409	2,412	\$33.41	
6126	1209 N AVE K TX	2,461	\$140,000	11/1/2016	\$140,000	6M-	6	8,600	16,600	0.70	682	0	0	\$104,557	2,461	\$60.69	INTERIOR IS DATEI
2447	112 N TEXAS TX	2,687	\$107,000	2/24/2017	\$132,100	6M	6	17,900	800	0.65	606	300	0	\$77,935	2,687	\$44.62	
4742	409 E 5TH STREET TX	3,311	\$85,000	8/22/2017	\$121,800	6M-	6	4,700	7,500	0.65	0	367	0	\$70,460	3,311	\$32.74	

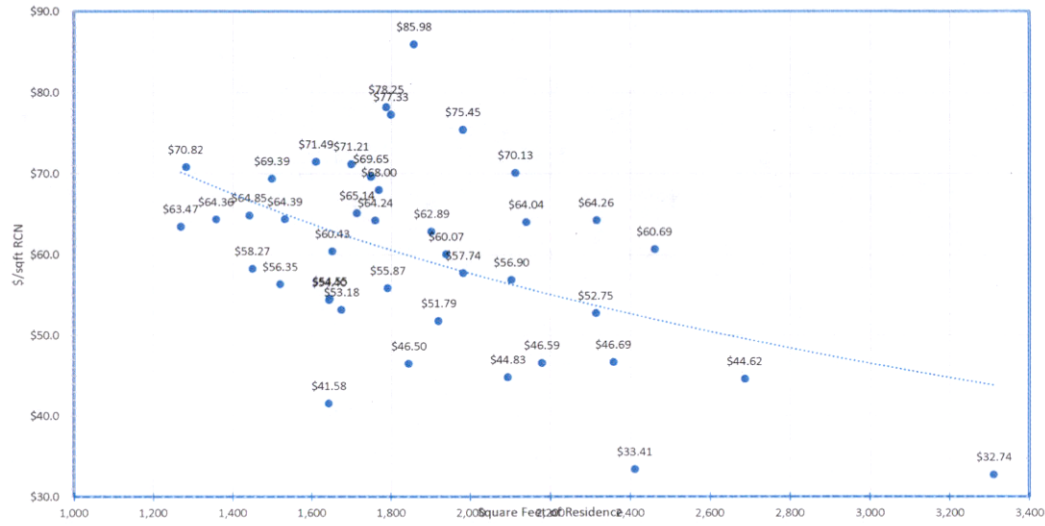
M&S Modified	Hrd Modified	Total Mod
0.9	0.015	0.915
Floor covering		3.50

\$/sqft	local modifier	\$/sqft Adjustment
34.27	0.915	0.67
26.75	0.915	21.01
35.00	0.915	16.40
16.00	0.915	32.03
		14.64

Basement (finished)	31.36	Due	21.01
Basement (UN FIN)	26.75	To	16.40
Garage	35.00	Sales	21.46
Porch, CP	16.00		9.81

rural 6559 3536 FM 1058 TX 2.886 \$216,000 8/3/2017 \$189,200 6M- 6 10,600 15,500 0.80 648 719 0 \$164,877 \$71.41 100,000 DOWN, OH.

RCN



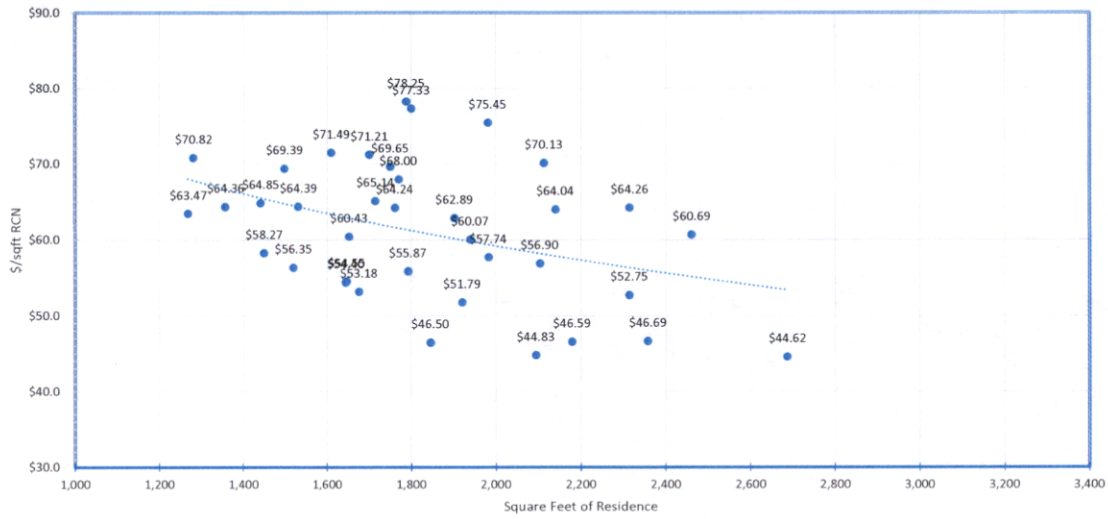
2018 Residential Schedule RCN Adjustment by Sales for Class 6

Prop ID	Situs Location	SQFT	Sale Price	Sale Date	Market	Class	Adj Class	Land Value	Other Imp Val	Adj % Cmp	Garage sqft	op,cp sqft	Bsmt/ 2nd Stry	Res only val	SQFT2	RCN	Notes
3179	237 GREENWOOD TX	1,269	\$82,000	6/28/2017	\$85,500	6M-	6	7,600	500	0.80	462	196	0	\$64,432	1,269	\$63.47	
3342	412 HICKORY TX	1,282	\$95,000	9/18/2017	\$88,800	6M-	6	7,600		0.85	460	220	0	\$77,176	1,282	\$70.82	
4736	501 E 5TH TX	1,358	\$76,000	11/18/2016	\$72,200	6M-	6	2,800		0.75	326	0	195	\$65,555	1,358	\$64.36	
2567	524 WILLOW LANE TX	1,442	\$88,369	10/19/2016	\$83,800	6M-	6	8,000	400	0.75	525	188	0	\$70,137	1,442	\$64.85	
6682	108 MIMOSA TX	1,450	\$90,000	5/12/2017	\$85,300	6M-	6	11,200		0.80	609	96	0	\$67,593	1,450	\$58.27	
3101	127 GREENWOOD TX	1,499	\$95,959	11/7/2016	\$85,400	6M-	6	9,600	100	0.75	462	111	0	\$78,008	1,499	\$69.39	
3354	245 DOUGLAS TX	1,520	\$85,000	12/20/2016	\$89,800	6M-	6	10,000	300	0.75	504	320	0	\$64,235	1,520	\$56.35	
3394	237 ELM TX	1,532	\$98,000	5/19/2017	\$94,700	6M-	6	7,800	500	0.80	552	166	0	\$78,922	1,532	\$64.39	
2844	106 ASPEN TX	1,611	\$103,000	9/23/2016	\$97,700	6M-	6	8,900		0.75	440	88	0	\$86,372	1,611	\$71.49	TOTAL REMODLE C
2902	119 CENTRE TX	1,645	\$90,000	3/16/2017	\$87,200	6M-	6	13,000	500	0.75	506	168	0	\$67,121	1,645	\$54.40	90909 X 1.03=93,636
3007	116 ELM TX	1,647	\$87,000	3/31/2017	\$88,500	6M-	6	11,200	1,900	0.75	66	742	0	\$67,379	1,647	\$54.55	
3389	245 ELM TX	1,653	\$96,224	7/3/2017	\$102,300	6M-	6	7,500		0.80	400	248	0	\$79,912	1,653	\$60.43	
3172	228 HICKORY TX	1,676	\$82,500	6/16/2017	\$88,300	6M-	6	8,000		0.75	400	165	0	\$66,849	1,676	\$53.18	
2511	544 WILLOW LANE TX	1,701	\$109,000	5/31/2017	\$96,500	6M-	6	8,600		0.75	558	78	0	\$90,847	1,701	\$71.21	
3073	123 HICKORY	1,715	\$93,279	8/11/2017	\$88,800	6M-	6	9,500		0.70	324	104	0	\$78,199	1,715	\$65.14	
3028	106 FIR	1,750	\$110,000	10/4/2017	\$95,500	6M-	6	10,000		0.75	484	108	0	\$91,417	1,750	\$69.65	
3307	238 DOUGLAS TX	1,761	\$112,917	10/28/2016	\$99,800	6M-	6	12,600		0.80	462	240	0	\$90,503	1,761	\$64.24	
25752	442 HICKORY TX	1,770	\$125,000	5/10/2017	\$114,100	6M	6	7,400		0.90	420	132	0	\$108,324	1,770	\$68.00	HAD TO PAY SOME
2566	526 WILLOW LANE TX	1,788	\$132,500	5/26/2017	\$97,800	6M-	6	8,000		0.80	675	125	0	\$111,932	1,788	\$78.25	
2604	213 SUNSET	1,792	\$90,824	10/5/2016	\$90,200	6M-	6	11,900		0.70	528	132	0	\$70,087	1,792	\$55.87	Jorge Gonzales
27839	324 FIR	1,800	\$145,500	7/31/2017	\$134,400	6M-	6	8,000		0.90	544	195	0	\$125,273	1,800	\$77.33	
6734	126 NUECES TX	1,845	\$90,000	11/23/2016	\$104,500	6M-	6	12,300		0.80	506	48	0	\$68,638	1,845	\$46.50	
6773	121 OAK TX	1,902	\$117,500	9/12/2016	\$101,900	6M-	6	9,200	1,800	0.80	460	370	0	\$95,701	1,902	\$62.89	120,822 X 1.025 = 12
2539	535 W 15TH TX	1,920	\$85,000	10/6/2016	\$95,300	6M-	6	7,100		0.70	552	0	0	\$69,609	1,920	\$51.79	
5917	1605 BLEVINS TX	1,939	\$93,279	9/29/2017	\$98,100	6M	6	4,000	1,300	0.75	0	85	0	\$87,354	1,939	\$60.07	
6711	114 MIMOSA TX	1,981	\$126,000	7/20/2017	\$96,300	6M-	6	12,500		0.70	483	236	0	\$104,625	1,981	\$75.45	
3228	242 IRONWOOD TX	1,982	\$106,800	4/4/2017	\$109,300	6M-	6	9,600	1,100	0.75	529	239	0	\$85,829	1,982	\$57.74	
2632	310 SUNSET TX	2,094	\$89,000	1/11/2017	\$107,500	6M-	6	10,800	600	0.75	420	60	0	\$70,400	2,094	\$44.83	
2456	145 SUNSET TX	2,103	\$105,000	5/1/2017	\$93,900	6F-	6	10,400		0.75	242	130	0	\$89,749	2,103	\$56.90	
3373	201 DOUGLAS TX	2,113	\$150,000	10/3/2016	\$145,000	6M-	6	12,100	17,000	0.75	506	219	0	\$111,146	2,113	\$70.13	SV FROM FA
3565	325 ELM TX	2,140	\$130,591	7/10/2017	\$118,600	6M-	6	10,000	700	0.80	506	201	0	\$109,628	2,140	\$64.04	
3012	111 ELM TX	2,179	\$95,000	3/29/2017	\$115,000	6M-	6	10,600		0.75	400	247	0	\$76,146	2,179	\$46.59	
5910	1401 16TH TX	2,314	\$97,500	3/3/2017	\$104,800	6M-	6	3,200	600	0.70	550	0	0	\$85,439	2,314	\$52.75	
1068	108 AVE.I TX	2,315	\$111,000	9/1/2017	\$92,900	6F-	6	6,000	500	0.70	0	53	0	\$104,136	2,315	\$64.26	
2989	115 DOUGLAS TX	2,358	\$104,000	7/29/2017	\$104,200	6M-	6	11,500	300	0.75	504	206	0	\$82,574	2,358	\$46.69	98,000 X 4YEARS AG
6126	1209 N AVE.K TX	2,461	\$140,000	11/1/2016	\$140,000	6M-	6	8,600	16,600	0.70	682	0	0	\$104,557	2,461	\$60.69	INTERIOR IS DATEL
2447	112 N TEXAS TX	2,687	\$107,000	2/24/2017	\$132,100	6M	6	17,900	800	0.65	606	300	0	\$77,935	2,687	\$44.62	

	\$/sqft	local modifier	\$/sqft	Adjustment	0.67
Basement (finished)	34.27	0.915	31.36	Due	21.01
Basement (UN FIN)	26.75	0.915	24.48	To	16.40
Garage	35.00	0.915	32.03	Sales	21.46
Porch, CP	16.00	0.915	14.64		9.81

M&S Modifier	Hfd Modifier
0.9	0.015
Floor covering	

RCN w/out outliers



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2018 Residential Schedule RCN Adjustment by Sales for Class 6 (Middle sales)

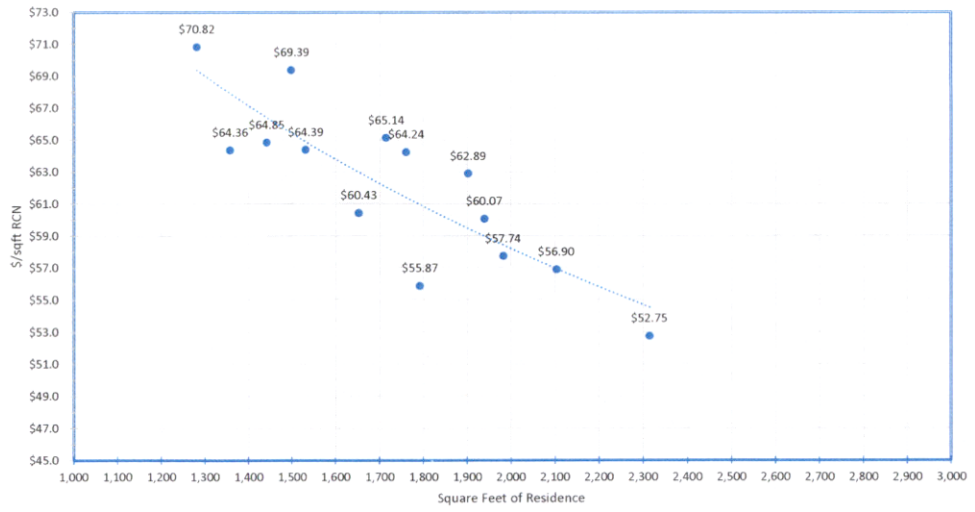
Prop ID	Situs Location	SQFT	Sale Price	Sale Date	Market	Class	Adj Class	Land Value	Other Imp Val	Adj % Cmp	Garage sqft	op,cp sqft	Bsmt/2nd Stry	Res only val	T2	RCN	Org Ratio	Dev	Adj Appr	Adj Ratio	Adj Dev
5910	1401 16TH TX	2,314	\$97,500	3/3/2017	\$104,800	6M-	6M18	3,200	600	0.70	550	0	0	\$85,439	#	\$52.75	1.07	0.11	110,200	1.13	0.05
2604	213 SUNSET	1,792	\$90,824	10/5/2016	\$90,200	6M-	6M18	11,900		0.70	528	132	0	\$70,087	#	\$55.87	0.99	0.03	101,300	1.12	0.03
2456	145 SUNSET TX	2,103	\$105,000	5/1/2017	\$93,900	6F-	6M18	10,400		0.75	242	130	0	\$89,749	#	\$56.90	0.89	0.07	101,500	0.97	0.12
3228	242 IRONWOOD TX	1,982	\$106,800	4/4/2017	\$109,300	6M-	6M18	9,600	1,100	0.75	529	239	0	\$85,829	#	\$57.74	1.02	0.06	117,400	1.10	0.02
5917	1605 BLEVINS TX	1,939	\$93,279	9/29/2017	\$98,100	6M	6M18	4,000	1,300	0.75	0	85	0	\$87,354	#	\$60.07	1.05	0.09	99,500	1.07	0.02
3389	245 ELM TX	1,653	\$96,224	7/3/2017	\$102,300	6M-	6M18	7,500		0.80	400	248	0	\$79,912	#	\$60.43	1.06	0.10	109,500	1.14	0.05
6773	121 OAK TX	1,902	\$117,500	9/12/2016	\$101,900	6M-	6M18	9,200	1,800	0.80	460	370	0	\$95,701	#	\$62.89	0.87	0.10	122,800	1.05	0.04
3307	238 DOUGLAS TX	1,761	\$112,917	10/28/2016	\$99,800	6M-	6M18	12,600		0.80	462	240	0	\$90,503	#	\$64.24	0.88	0.08	119,100	1.05	0.03
4736	501 E 5TH TX	1,358	\$76,000	11/18/2016	\$72,200	6M-	6M18	2,800		0.75	326	0	195	\$65,555	#	\$64.36	0.95	0.01	89,000	1.17	0.09
3394	237 ELM TX	1,532	\$98,000	5/19/2017	\$94,700	6M-	6M18	7,800	500	0.80	552	166	0	\$78,922	#	\$64.39	0.97	0.00	109,400	1.12	0.03
2567	524 WILLOW LANE TX	1,442	\$88,369	10/19/2016	\$83,800	6M-	6M18	8,000	400	0.75	525	188	0	\$70,137	#	\$64.85	0.95	0.02	102,200	1.16	0.07
3073	123 HICKORY	1,715	\$93,279	8/11/2017	\$88,800	6M-	6M18	9,500		0.70	324	104	0	\$78,199	#	\$65.14	0.95	0.01	94,900	1.02	0.07
3101	127 GREENWOOD TX	1,499	\$95,959	11/7/2016	\$85,400	6M-	6M18	9,600	100	0.75	462	111	0	\$78,008	#	\$69.39	0.89	0.07	97,900	1.02	0.06
3342	412 HICKORY TX	1,282	\$95,000	9/18/2017	\$88,800	6M-	6M18	7,600		0.85	460	220	0	\$77,176	#	\$70.82	0.93	0.03	102,400	1.08	0.01
			\$1,366,651		\$1,314,000												13.49	0.780	1,477,100	15.175	0.678

mean	0.96	Adj mean	1.08
wtmean	0.96	adj wm	1.08
COD	5.37	COD	5.25

	S/sqft	local modifier	S/sqft	Adjustment	0.67
Basement (finished)	34.27	0.915	31.36	Due	21.01
Basement (UN FIN)	26.75	0.915	24.48	To	16.40
Garage	35.00	0.915	32.03	Sales	21.46
Porch, CP	16.00	0.915	14.64		9.81

M&S Modifier	Hfd Modifier
0.9	0.015
Floor covering	

RCN middle



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2018 Residential Schedule RCN Adjustment by Sales for Class 6

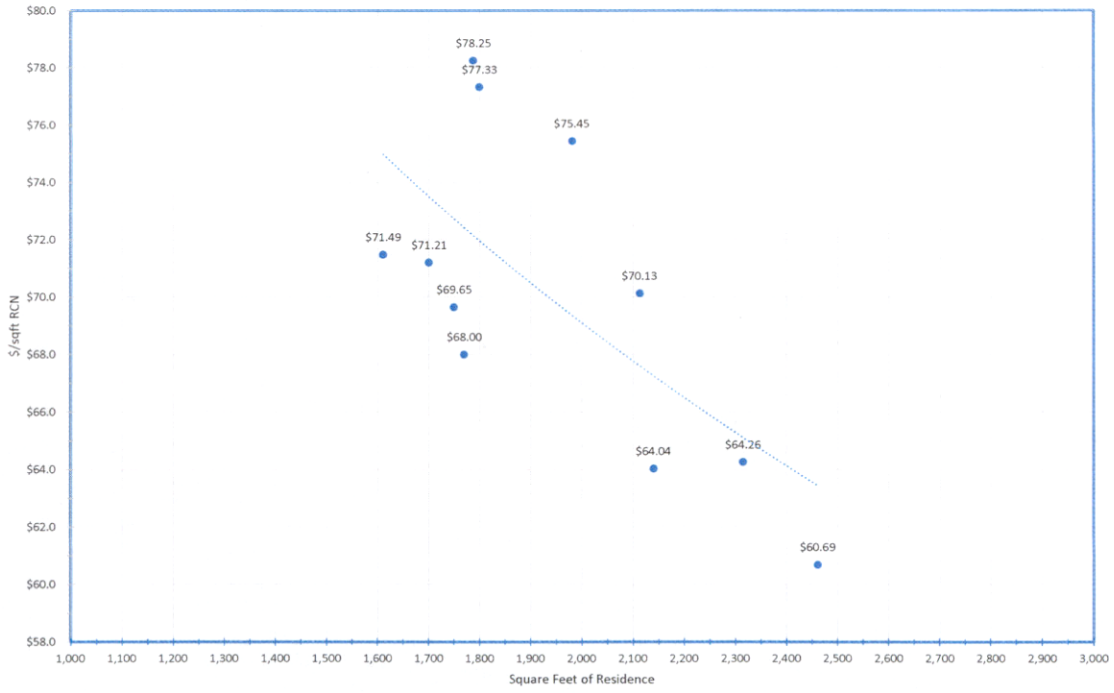
Prop ID	Situs Location	SQFT	Sale Price	Sale Date	Market	Class	Adj Class	Land Value	Other Imp Val	Adj % Cmp	Garage sqft	op,cp sqft	Bsmt/ 2nd Stry	Res only val	SQFT2	RCN	N	original Ratio	Dev	adj Appraisal	adj ratio	Adj Dev
6126	1209 N AVE K TX	2,461	\$140,000	11/1/2016	\$140,000	6M-	6M+18	8,600	16,600	0.70	682	0	0	\$104,557	2,461	\$60.69	17	1.00	0.11	151,900	1.09	0.00
3565	325 ELM TX	2,140	\$130,591	7/10/2017	\$118,600	6M-	6M+18	10,000	700	0.80	506	201	0	\$109,628	2,140	\$64.04	17	0.91	0.02	148,600	1.14	0.05
1068	108 AVE I TX	2,315	\$111,000	9/1/2017	\$92,900	6F-	6M+18	6,000	500	0.70	0	53	0	\$104,136	2,315	\$64.26	17	0.84	0.05	118,400	1.07	0.02
25752	442 HICKORY TX	1,770	\$125,000	5/10/2017	\$114,100	6M	6M+18	7,400		0.90	420	132	0	\$108,324	1,770	\$68.00	17	0.91	0.03	142,100	1.14	0.05
3028	106 FIR	1,750	\$110,000	10/4/2017	\$95,500	6M-	6M+18	10,000		0.75	484	108	0	\$91,417	1,750	\$69.65	17	0.87	0.02	122,700	1.12	0.03
3373	201 DOUGLAS TX	2,113	\$150,000	10/3/2016	\$145,000	6M-	6M+18	12,100	17,000	0.75	506	219	0	\$111,146	2,113	\$70.13	17	0.97	0.08	157,100	1.05	0.04
2511	544 WILLOW LANE TX	1,701	\$109,000	5/31/2017	\$96,500	6M-	6M+18	8,600		0.75	558	78	0	\$90,847	1,701	\$71.21	17	0.89	0.00	124,200	1.14	0.05
2844	106 ASPEN TX	1,611	\$103,000	9/23/2016	\$97,700	6M-	6M+18	8,900		0.75	440	88	0	\$86,372	1,611	\$71.49	17	0.95	0.06	117,300	1.14	0.05
6711	114 MIMOSA TX	1,981	\$126,000	7/20/2017	\$96,300	6M-	6M+18	12,500		0.70	483	236	0	\$104,625	1,981	\$75.45	17	0.76	0.12	129,900	1.03	0.06
27839	324 FIR	1,800	\$145,500	7/31/2017	\$134,400	6M-	6M+18	8,000		0.90	544	195	0	\$125,273	1,800	\$77.33	17	0.92	0.04	149,000	1.02	0.07
2566	526 WILLOW LANE TX	1,788	\$132,500	5/26/2017	\$97,800	6M-	6M+18	8,000		0.80	675	125	0	\$111,932	1,788	\$78.25	17	0.74	0.15	140,300	1.06	0.03
			\$1,382,591		\$1,228,800													9.75	0.68	1,501,500	11.98	0.44

mean	0.89	adj mean	1.09
wtmean	0.89	adj wm	1.09
COD	6.98	adj COD	3.71

	S/sqft	local modifier	S/sqft	Adjustment	0.67
Basement (finished)	34.27	0.915	31.36	Due	21.01
Basement (UN FIN)	26.75	0.915	24.48	To	16.40
Garage	35.00	0.915	32.03	Sales	21.46
Porch, CP	16.00	0.915	14.64		9.81

M&S Modifier	Hfd Modifier
0.90	0.015
Floor covering	

RCN Plus



off

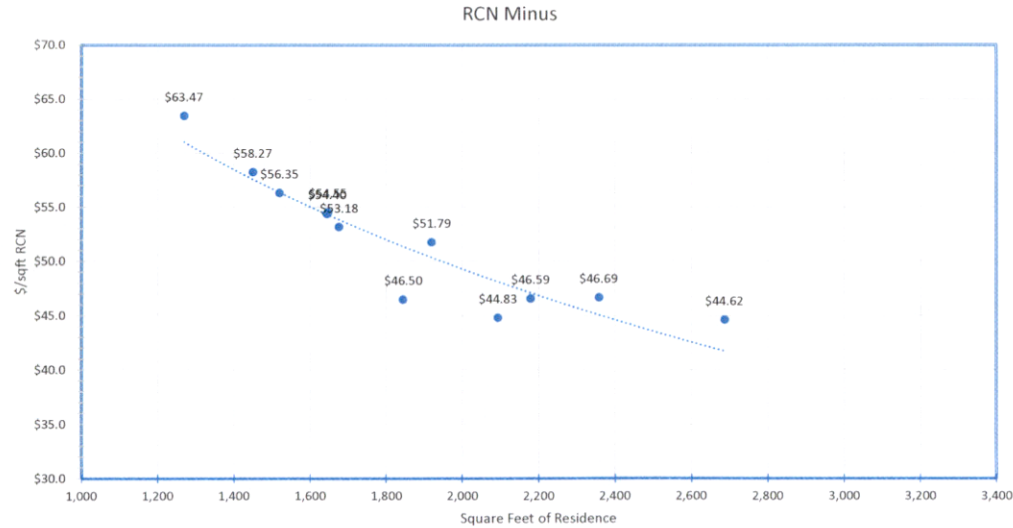
2018 Residential Schedule RCN Adjustment by Sales for Class 6

Prop ID	Situs Location	SQFT	Sale Price	Sale Date	Market	Class	Adj Class	Land Value	Other Imp Val	Adj % Cmp	Garage sqft	op,cp sqft	Bsmt/ 2nd Str	Res only val	RCN	Org Ratio	Dev	Adj Appr	Adj Ratio	Adj Dev
2447	112 N TEXAS TX	2,687	\$107,000	2/24/2017	\$132,100	6M	6M-18	17,900	800	0.65	606	300	0	\$77,935	\$44.62	1.23	0.15	110,200	1.03	0.03
2632	310 SUNSET TX	2,094	\$89,000	1/11/2017	\$107,500	6M-	6M-18	10,800	600	0.75	420	60	0	\$70,400	\$44.83	1.21	0.12	101,000	1.13	0.08
6734	126 NUECES TX	1,845	\$90,000	11/23/2016	\$104,500	6M-	6M-18	12,300		0.80	506	48	0	\$68,638	\$46.50	1.16	0.07	107,200	1.19	0.14
3012	111 ELM TX	2,179	\$95,000	3/29/2017	\$115,000	6M-	6M-18	10,600		0.75	400	247	0	\$76,146	\$46.59	1.21	0.12	101,800	1.07	0.02
2989	115 DOUGLAS TX	2,358	\$104,000	7/29/2017	\$104,200	6M-	6M-18	11,500	300	0.75	504	206	0	\$82,574	\$46.69	1.00	0.08	108,300	1.04	0.01
2539	535 W 15TH TX	1,920	\$85,000	10/6/2016	\$95,300	6M-	6M-18	7,100		0.70	552	0	0	\$69,609	\$51.79	1.12	0.03	91,500	1.08	0.02
3172	228 HICKORY TX	1,676	\$82,500	6/16/2017	\$88,300	6M-	6M-18	8,000		0.75	400	165	0	\$66,849	\$53.18	1.07	0.02	87,500	1.06	0.00
2902	119 CENTRE TX	1,645	\$90,000	3/16/2017	\$87,200	6M-	6M-18	13,000	500	0.75	506	168	0	\$67,121	\$54.40	0.97	0.12	95,000	1.06	0.00
3007	116 ELM TX	1,647	\$87,000	3/31/2017	\$88,500	6M-	6M-18	11,200	1,900	0.75	66	742	0	\$67,379	\$54.55	1.02	0.07	96,000	1.10	0.05
3354	245 DOUGLAS TX	1,520	\$85,000	12/20/2016	\$89,800	6M-	6M-18	10,000	300	0.75	504	320	0	\$64,235	\$56.35	1.06	0.03	93,900	1.10	0.05
6682	108 MIMOSA TX	1,450	\$90,000	5/12/2017	\$85,300	6M-	6M-18	11,200		0.80	609	96	0	\$67,593	\$58.27	0.95	0.14	68,200	0.76	0.30
3179	237 GREENWOOD T	1,269	\$82,000	6/28/2017	\$85,500	6M-	6M-18	7,600	500	0.80	462	196	0	\$64,432	\$63.47	1.04	0.04	85,600	1.04	0.01
			\$1,086,500		\$1,183,200											13.04	1.00	1,146,200	12.67	0.70

mean	1.09	Adj Mean	1.06
wtmean	1.09	Adj wm	1.05
COD	7.69	COD	5.54

	\$/sqft	local modifier	\$/sqft	Adjustment	0.67
Basement (finished)	34.27	0.915	31.36	Due	21.01
Basement (UN FIN)	26.75	0.915	24.48	To	16.40
Garage	35.00	0.915	32.03	Sales	21.46
Porch, CP	16.00	0.915	14.64		9.81

M&S Modifier	Hfd Modifier
0.9	0.015
Floor covering	



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Sales of Category 5 Residences

For 2018 Schedule

Prop ID	Address	Sqft	Sales	Sale	Adj			other		Gar	op,cp	bsmt	res only		
			price	date	Market	Class	Land	bldg	%good				val	SQFT	RCN
5247	902 IRVING TX	998	\$64,000	3/28/2017	\$62,000	5M+18	4,000	0	0.70	275	64	0	\$53,472	998	\$76.54
6076	618 Ave G	1,010	\$63,900	7/13/2016		5M18	4,000	500	0.75	286	64	0	\$52,636	1,010	\$69.49
6009	627 AVE.I TX	1,020	\$42,500	10/20/2016	\$45,000	5M-18	2800	0	0.70	266	60	0	\$33,404	1,020	\$46.78
2495	438 Ranger	1,027	\$63,000	10/5/2017		5M18	6,400	0	0.70	351	26	0	\$48,814	1,027	\$67.90
5267	906 BREVARD TX	1,036	\$62,000	3/28/2017	\$60,100	5M-18	11000	0	0.80	280	15	0	\$44,845	1,036	\$54.11
4022	704 THUNDERBIRD TX	1,056	\$54,700	5/3/2017	\$55,500	5M18	6500	0	0.70	240	51	0	\$42,550	1,056	\$57.56
5990	610 Ave. I	1,076	\$71,000	6/21/2016		5M18	3,800	100	0.80	299	56	0	\$60,135	1,076	\$69.86
1374	236 AVE.B TX	1,078	\$68,000	7/1/2016	\$46,900	5M+18	8700	1,900	0.65	0	0	0	\$57,400	1,078	\$81.92
2894	143 Ranger	1,080	\$68,000	10/31/2017		5F18	8,300	600	0.75	324	64	0	\$51,520	1,080	\$63.61
5175	847 IRVING TX	1,080	\$35,000	6/12/2017	\$50,100	5M-18	2700	0	0.60	286	60	0	\$25,575	1,080	\$39.47
1026	135 N AVE.K TX	1,092	\$40,000	5/20/2016	\$52,700	5M-18	2800	0	0.60	264	24	0	\$31,300	1,092	\$47.77
1535	205 AVE.J TX	1,093	\$35,000	3/24/2016	\$48,300	5M-18	2100	0	0.60	240	117	0	\$26,603	1,093	\$40.57
6046	616 AVE.G TX	1,104	\$65,000	4/13/2016	\$58,000	5M18	3700	0	0.70	308	96	0	\$53,750	1,104	\$69.55
3120	142 JUNIPER TX	1,104	\$64,950	3/31/2017	\$51,800	5M18	8600	0	0.70	240	60	0	\$50,612	1,104	\$65.49
5903	1508 BLEVINS TX	1,119	\$75,000	9/22/2017	\$64,700	5M+18	4,000	0	0.80	253	0	0	\$65,571	1,119	\$73.25
4018	725 Thunderbird	1,127	\$75,000	10/26/2016		5M+18	4,000	0	0.80	273	40	0	\$64,750	1,127	\$71.82
5252	918 IRVING TX	1,128	\$50,000	8/29/2016	\$37,400	5M-18	4600	0	0.65	322	121	0	\$37,304	1,128	\$50.88
1938	416 AVE.B TX	1,140	\$64,000	12/7/2016	\$57,800	5M18	4900	0	0.70	336	0	0	\$51,891	1,140	\$65.03
2675	433 WESTERN TX	1,142	\$61,200	4/4/2017	\$66,700	5M-18	9800	500	0.75	315	238	0	\$41,807	1,142	\$48.81
2399	519 AVE.G TX	1,164	\$40,000	6/3/2016	\$50,400	5M-18	3500	0	0.60	432	30	0	\$26,936	1,164	\$38.57
6342	711 CHEROKEE TX	1,174	\$73,000	12/5/2016	\$69,800	5M18	7,500	800	0.70	490	134	0	\$52,872	1,174	\$64.34
1481	215 AVE.H TX	1,184	\$64,500	6/30/2016	\$47,400	5F+18	2600	0	0.70	0	200	0	\$59,938	1,184	\$72.32
2358	511 Ave. J	1,197	\$68,000	5/22/2017		5F+18	3,100	1,200	0.65	220	56	0	\$58,430	1,197	\$75.10
2358	511 AVE.J TX	1,197	\$66,276	5/22/2017	\$50,200	5F18	3100	1,200	0.70	220	56	0	\$56,706	1,197	\$67.68
2187	431 AVE.G TX	1,225	\$66,500	7/29/2016	\$59,200	5M+18	4400	600	0.70	0	48	0	\$61,029	1,225	\$71.17
1965	427 Long	1,227	\$75,000	11/30/2017		5M+18	3,400	0	0.80	0	32	0	\$71,286	1,227	\$72.62
5196	834 IRVING TX	1,248	\$64,800	8/5/2016	\$55,500	5F18	2800	0	0.70	312	64	0	\$54,678	1,248	\$62.59
4604	901 N MILES TX	1,256	\$56,000	9/1/2016	\$66,400	5F18	3,000	0	0.75	0	112	0	\$51,901	1,256	\$55.10
5095	608 AVE.K TX	1,256	\$68,181	1/27/2017	\$50,100	5M+18	2000	2,500	0.70	0	124	0	\$62,465	1,256	\$71.05
2941	123 Beach	1,258	\$79,000	10/26/2017		5M+18	9,500	1,400	0.70	240	52	0	\$62,440	1,258	\$70.91
5941	627 STAR TX	1,271	\$45,000	5/15/2017	\$69,600	5M-18	7600	0	0.65	341	56	0	\$29,534	1,271	\$35.75

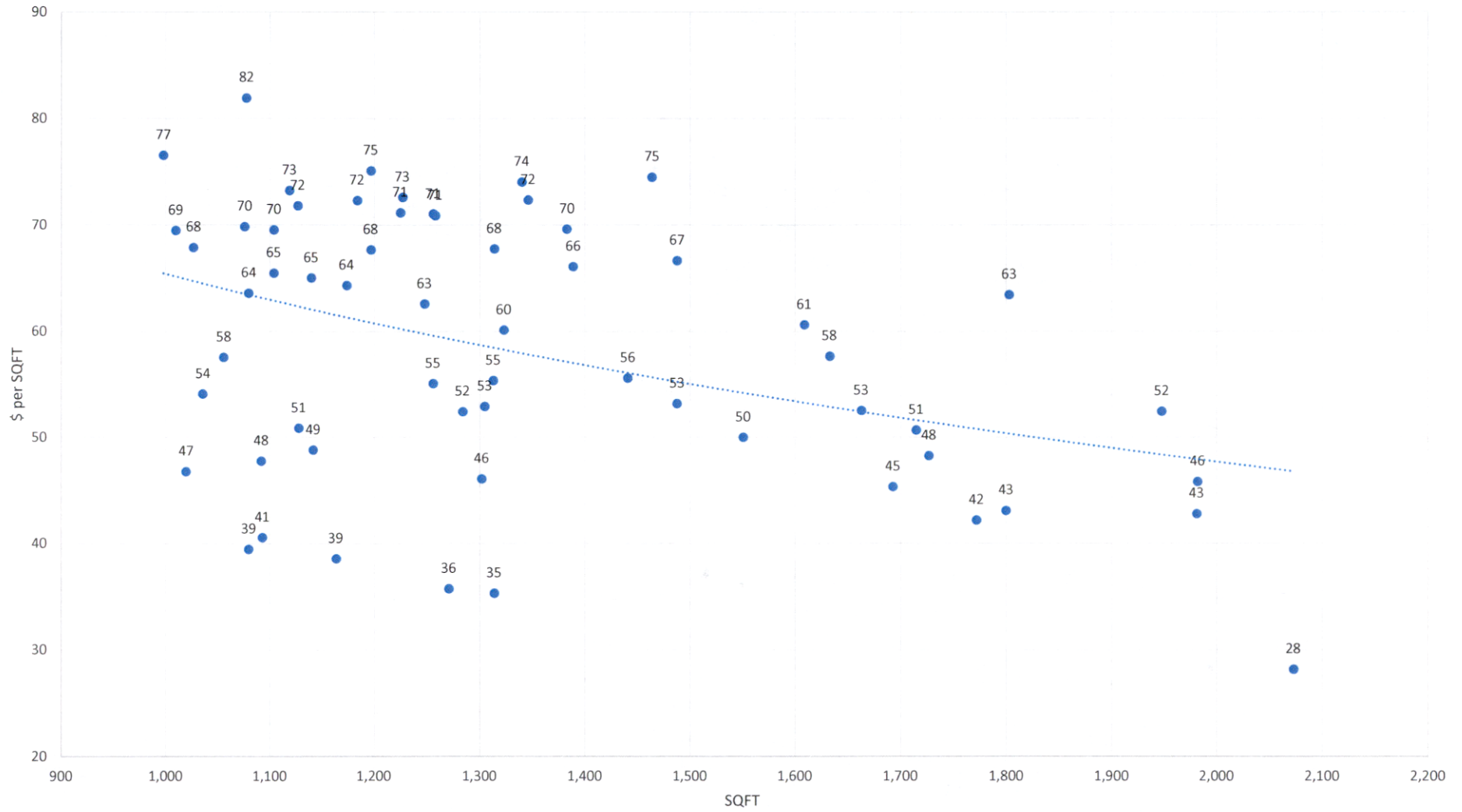
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2018 residential schedule rcn adjusted by sales

2237	405 Ave. J	1,284	\$60,000	1/1/2018		5M18	3,900	1,400	<u>0.70</u>	220	290	0	\$47,135	1,284	\$52.44
2154	435 AVE.H TX	1,302	\$57,000	12/29/2016	\$53,700	5M-18	4500	0	<u>0.75</u>	319	64	0	\$45,028	1,302	\$46.11
5298	827 BLEVINS TX	1,305	\$65,000	5/4/2016	\$56,400	5M18	3100	300	<u>0.70</u>	480	300	0	\$48,358	1,305	\$52.94
2645	314 WESTERN TX	1,313	\$57,000	3/20/2017	\$58,200	5M18	5,600	0	<u>0.70</u>	0	52	0	\$50,890	1,313	\$55.37
4532	608 JACKSON TX	1,314	\$67,900	6/6/2017	\$51,600	5F+18	3200	1,700	<u>0.65</u>	0	521	0	\$57,890	1,314	\$67.78
1395	208 AVE.C	1,314	\$55,000	2/22/2017	\$61,300	5M-18	6500	100	<u>0.60</u>	464	546	319	\$27,857	1,314	\$35.33
5156	704 IRVING TX	1,323	\$60,000	4/29/2016	\$58,500	5M18	2700	200	<u>0.70</u>	0	144	0	\$55,688	1,323	\$60.13
6340	713 CHEROKEE TX	1,340	\$90,000	3/31/2017	\$82,900	5M+18	7,200	800	<u>0.75</u>	324	65	0	\$74,410	1,340	\$74.04
1063	134 AVE.I TX	1,346	\$78,282	3/14/2017	\$65,100	5F+18	3400	6,700	<u>0.70</u>	0	0	0	\$68,182	1,346	\$72.36
2306	433 Ave. K	1,383	\$68,000	4/30/2014		5F+18	2,800	400	<u>0.65</u>	0	226	0	\$62,583	1,383	\$69.62
2912	104 DOUGLAS TX	1,389	\$86,500	11/7/2017	\$64,500	5M+18	11700	400	<u>0.70</u>	351	265	0	\$64,269	1,389	\$66.10
2882	109 Ranger	1,441	\$72,000	10/26/2017		5M18	9,100	0	<u>0.70</u>	308	20	0	\$56,095	1,441	\$55.61
3142	137 JUNIPER	1,464	\$104,500	5/12/2017	\$85,400	5M+18	9,800	1,000	<u>0.75</u>	456	214	0	\$81,817	1,464	\$74.51
2836	126 Aspen	1,488	\$84,000	10/24/2017		5M+18	6,800	0	<u>0.70</u>	336	56	0	\$69,441	1,488	\$66.67
1252	133 AVE.B TX	1,488	\$72,000	5/25/2016	\$72,200	5F+18	5000	1,200	<u>0.70</u>	0	96	576	\$55,412	1,488	\$53.20
2976	117 ASPEN TX	1,551	\$73,000	1/22/2016	\$75,500	5M18	10200	0	<u>0.70</u>	300	210	0	\$54,303	1,551	\$50.02
1662	315 STAR TX	1,609	\$95,000	5/25/2017	\$77,800	5M18	8800	900	<u>0.75</u>	525	91	0	\$73,143	1,609	\$60.61
5943	623 STAR TX	1,633	\$84,900	9/23/2016	\$85,600	5M18	6,800	0	<u>0.75</u>	319	64	0	\$70,628	1,633	\$57.67
6365	705 STANTON TX	1,663	\$66,500	7/25/2017	\$81,900	5M18	3,700	1,200	<u>0.70</u>	0	44	0	\$61,168	1,663	\$52.55
2750	215 Beach	1,693	\$75,000	11/8/2016		5M18	10,100	400	<u>0.70</u>	475	56	0	\$53,759	1,693	\$45.36
2967	100 BEACH TX	1,715	\$76,000	4/21/2016	\$77,800	5M18	10900	3,100	<u>0.70</u>	0	115	0	\$60,872	1,715	\$50.71
6235	325 Cherokee	1,727	\$78,900	9/22/2017		5M18	9,300	700	<u>0.75</u>	273	52	0	\$62,532	1,727	\$48.28
1622	300 STAR TX	1,772	\$75,000	3/21/2016	\$74,700	5M-18	7600	500	<u>0.70</u>	523	336	0	\$52,382	1,772	\$42.23
4137	128 COUNTRY CLUB Dr	1,800	\$60,000	2/16/2017	\$65,100	5M18	2800	500	<u>0.65</u>	0	636	0	\$50,462	1,800	\$43.13
6044	614 Ave. G	1,803	\$110,000	3/31/2016		5M+18	4,000	2,900	<u>0.85</u>	230	92	0	\$97,263	1,803	\$63.46
4552	300 E 7TH STREET	1,948	\$81,103	9/29/2017	\$78,000	5M+18	4000	0	<u>0.70</u>	0	564	0	\$71,571	1,948	\$52.49
2301	421 N AVE.K TX	1,981	\$81,500	9/29/2016	\$78,200	5M18	2800	0	<u>0.70</u>	350	0	720	\$59,383	1,981	\$42.82
1243	113 AVE.C TX	1,982	\$83,000	8/4/2016	\$90,300	5F18	9000	0	<u>0.70</u>	406	172	0	\$63,601	1,982	\$45.84
1112	815 E PARK AVE TX	2,073	\$58,555	5/23/2016	\$71,900	5F	7400	4,100	<u>0.65</u>	0	180	448	\$37,943	2,073	\$28.16

lot

RCN for Class 5 (all)

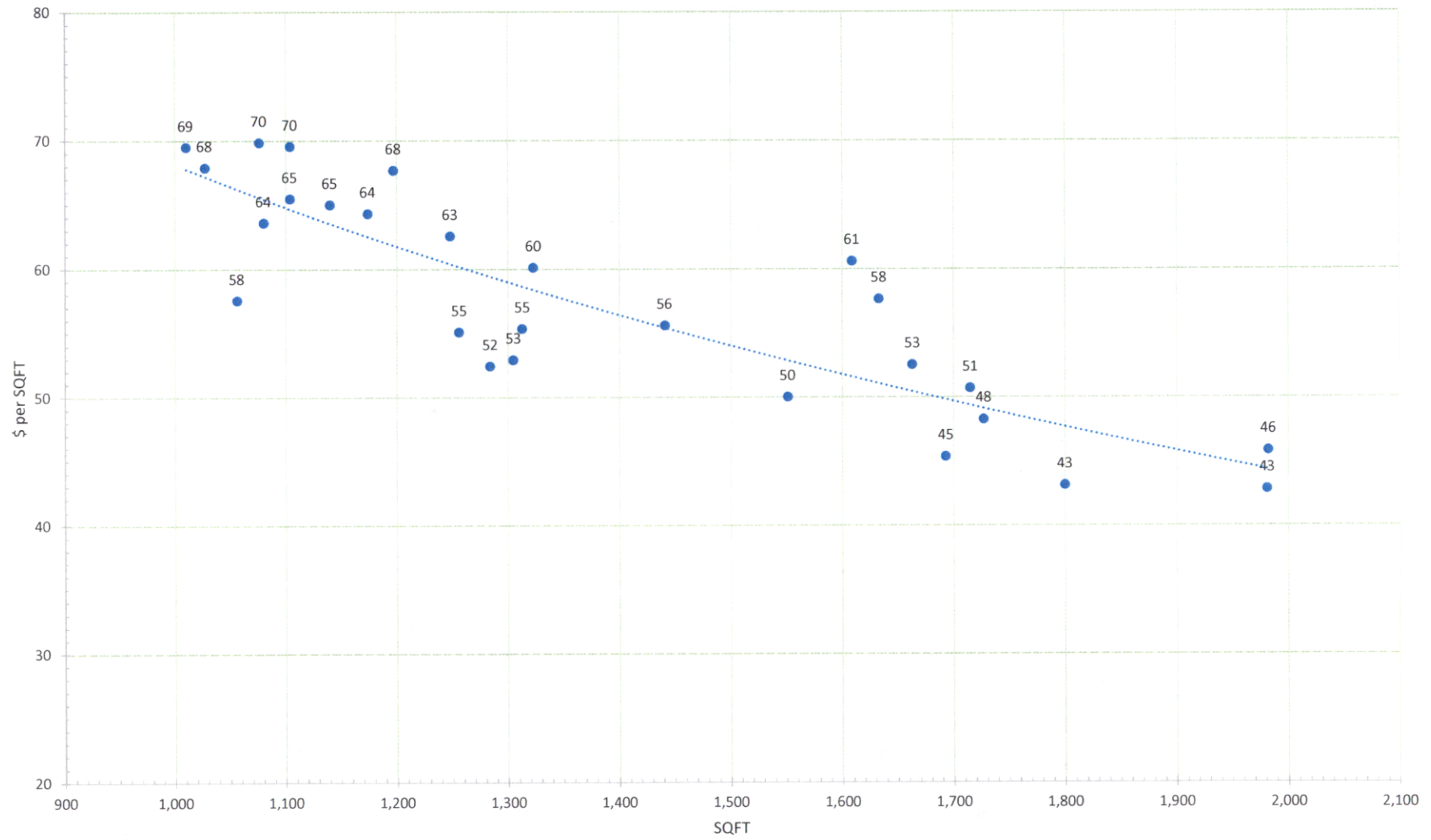


RCN for Category 5 (Middle) Residences

For 2018 Schedule

Prop ID	Address	Sqft	Sales price	Sale date	Market	Adj Class	Land	other bldg	%good	Gar	op,cp	bsmt	res only		
													val	SQFT	RCN
6076	618 Ave G	1,010	\$63,900	7/13/2016		5M18	4,000	500	0.75	286	64	0	\$52,636	1,010	\$69.49
2495	438 Ranger	1,027	\$63,000	10/5/2017		5M18	6,400	0	0.70	351	26	0	\$48,814	1,027	\$67.90
4022	704 THUNDERBIRD TX	1,056	\$54,700	5/3/2017	\$55,500	5M18	6500	0	0.70	240	51	0	\$42,550	1,056	\$57.56
5990	610 Ave. I	1,076	\$71,000	6/21/2016		5M18	3,800	100	0.80	299	56	0	\$60,135	1,076	\$69.86
2894	143 Ranger	1,080	\$68,000	10/31/2017		5F18	8,300	600	0.75	324	64	0	\$51,520	1,080	\$63.61
6046	616 AVE.G TX	1,104	\$65,000	4/13/2016	\$58,000	5M18	3700	0	0.70	308	96	0	\$53,750	1,104	\$69.55
3120	142 JUNIPER TX	1,104	\$64,950	3/31/2017	\$51,800	5M18	8600	0	0.70	240	60	0	\$50,612	1,104	\$65.49
1938	416 AVE.B TX	1,140	\$64,000	12/7/2016	\$57,800	5M18	4900	0	0.70	336	0	0	\$51,891	1,140	\$65.03
6342	711 CHEROKEE TX	1,174	\$73,000	12/5/2016	\$69,800	5M18	7,500	800	0.70	490	134	0	\$52,872	1,174	\$64.34
2358	511 AVE.J TX	1,197	\$66,276	5/22/2017	\$50,200	5F18	3100	1,200	0.70	220	56	0	\$56,706	1,197	\$67.68
5196	834 IRVING TX	1,248	\$64,800	8/5/2016	\$55,500	5F18	2800	0	0.70	312	64	0	\$54,678	1,248	\$62.59
4604	901 N MILES TX	1,256	\$56,000	9/1/2016	\$66,400	5F18	3,000	0	0.75	0	112	0	\$51,901	1,256	\$55.10
2237	405 Ave. J	1,284	\$60,000	1/1/2018		5M18	3,900	1,400	0.70	220	290	0	\$47,135	1,284	\$52.44
5298	827 BLEVINS TX	1,305	\$65,000	5/4/2016	\$56,400	5M18	3100	300	0.70	480	300	0	\$48,358	1,305	\$52.94
2645	314 WESTERN TX	1,313	\$57,000	3/20/2017	\$58,200	5M18	5,600	0	0.70	0	52	0	\$50,890	1,313	\$55.37
5156	704 IRVING TX	1,323	\$60,000	4/29/2016	\$58,500	5M18	2700	200	0.70	0	144	0	\$55,688	1,323	\$60.13
2882	109 Ranger	1,441	\$72,000	10/26/2017		5M18	9,100	0	0.70	308	20	0	\$56,095	1,441	\$55.61
2976	117 ASPEN TX	1,551	\$73,000	1/22/2016	\$75,500	5M18	10200	0	0.70	300	210	0	\$54,303	1,551	\$50.02
1662	315 STAR TX	1,609	\$95,000	5/25/2017	\$77,800	5M18	8800	900	0.75	525	91	0	\$73,143	1,609	\$60.61
5943	623 STAR TX	1,633	\$84,900	9/23/2016	\$85,600	5M18	6,800	0	0.75	319	64	0	\$70,628	1,633	\$57.67
6365	705 STANTON TX	1,663	\$66,500	7/25/2017	\$81,900	5M18	3,700	1,200	0.70	0	44	0	\$61,168	1,663	\$52.55
2750	215 Beach	1,693	\$75,000	11/8/2016		5M18	10,100	400	0.70	475	56	0	\$53,759	1,693	\$45.36
2967	100 BEACH TX	1,715	\$76,000	4/21/2016	\$77,800	5M18	10900	3,100	0.70	0	115	0	\$60,872	1,715	\$50.71
6235	325 Cherokee	1,727	\$78,900	9/22/2017		5M18	9,300	700	0.75	273	52	0	\$62,532	1,727	\$48.28
4137	128 COUNTRY CLUB Dr	1,800	\$60,000	2/16/2017	\$65,100	5M18	2800	500	0.65	0	636	0	\$50,462	1,800	\$43.13
2301	421 N AVE.K TX	1,981	\$81,500	9/29/2016	\$78,200	5M18	2800	0	0.70	350	0	720	\$59,383	1,981	\$42.82
1243	113 AVE.C TX	1,982	\$83,000	8/4/2016	\$90,300	5F18	9000	0	0.70	406	172	0	\$63,601	1,982	\$45.84

RCN for Class 5 (Middle)

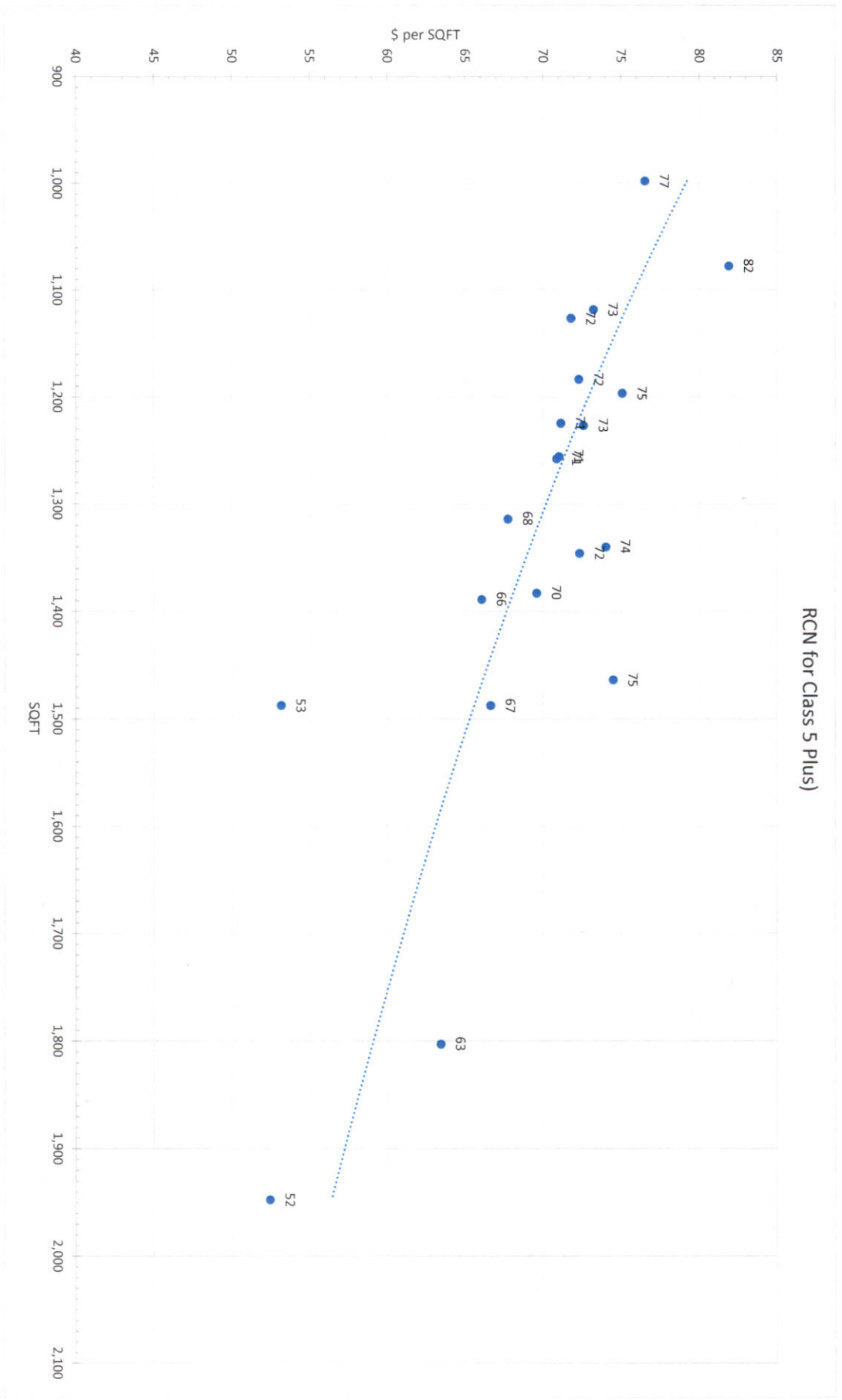


RCN for Category 5 (Plus) Residences

For 2018 Schedule

Prop ID	Address	Sqft	Sale		Market	Adj		other		Gar	op,cp	bsmt	res only		RCN
			Sales price	date		Class	Land	bldg	%good				val	SQFT	
5247	902 IRVING TX	998	\$64,000	3/28/2017	\$62,000	5M+18	4,000	0	<u>0.70</u>	275	64	0	\$53,472	998	\$76.54
1374	236 AVE.B TX	1,078	\$68,000	7/1/2016	\$46,900	5M+18	8700	1,900	<u>0.65</u>	0	0	0	\$57,400	1,078	\$81.92
5903	1508 BLEVINS TX	1,119	\$75,000	9/22/2017	\$64,700	5M+18	4,000	0	<u>0.80</u>	253	0	0	\$65,571	1,119	\$73.25
4018	725 Thunderbird	1,127	\$75,000	10/26/2016		5M+18	4,000	0	<u>0.80</u>	273	40	0	\$64,750	1,127	\$71.82
1481	215 AVE.H TX	1,184	\$64,500	6/30/2016	\$47,400	5F+18	2600	0	<u>0.70</u>	0	200	0	\$59,938	1,184	\$72.32
2358	511 Ave. J	1,197	\$68,000	5/22/2017		5F+18	3,100	1,200	<u>0.65</u>	220	56	0	\$58,430	1,197	\$75.10
2187	431 AVE.G TX	1,225	\$66,500	7/29/2016	\$59,200	5M+18	4400	600	<u>0.70</u>	0	48	0	\$61,029	1,225	\$71.17
1965	427 Long	1,227	\$75,000	11/30/2017		5M+18	3,400	0	<u>0.80</u>	0	32	0	\$71,286	1,227	\$72.62
5095	608 AVE.K TX	1,256	\$68,181	1/27/2017	\$50,100	5M+18	2000	2,500	<u>0.70</u>	0	124	0	\$62,465	1,256	\$71.05
2941	123 Beach	1,258	\$79,000	10/26/2017		5M+18	9,500	1,400	<u>0.70</u>	240	52	0	\$62,440	1,258	\$70.91
4532	608 JACKSON TX	1,314	\$67,900	6/6/2017	\$51,600	5F+18	3200	1,700	<u>0.65</u>	0	521	0	\$57,890	1,314	\$67.78
6340	713 CHEROKEE TX	1,340	\$90,000	3/31/2017	\$82,900	5M+18	7,200	800	<u>0.75</u>	324	65	0	\$74,410	1,340	\$74.04
1063	134 AVE.I TX	1,346	\$78,282	3/14/2017	\$65,100	5F+18	3400	6,700	<u>0.70</u>	0	0	0	\$68,182	1,346	\$72.36
2306	433 Ave. K	1,383	\$68,000	4/30/2014		5F+18	2,800	400	<u>0.65</u>	0	226	0	\$62,583	1,383	\$69.62
2912	104 DOUGLAS TX	1,389	\$86,500	11/7/2017	\$64,500	5M+18	11700	400	<u>0.70</u>	351	265	0	\$64,269	1,389	\$66.10
3142	137 JUNIPER	1,464	\$104,500	5/12/2017	\$85,400	5M+18	9,800	1,000	<u>0.75</u>	456	214	0	\$81,817	1,464	\$74.51
2836	126Aspen	1,488	\$84,000	10/24/2017		5M+18	6,800	0	<u>0.70</u>	336	56	0	\$69,441	1,488	\$66.67
1252	133 AVE.B TX	1,488	\$72,000	5/25/2016	\$72,200	5F+18	5000	1,200	<u>0.70</u>	0	96	576	\$55,412	1,488	\$53.20
6044	614 Ave. G	1,803	\$110,000	3/31/2016		5M+18	4,000	2,900	<u>0.85</u>	230	92	0	\$97,263	1,803	\$63.46
4552	300 E 7TH STREET	1,948	\$81,103	9/29/2017	\$78,000	5M+18	4000	0	<u>0.70</u>	0	564	0	\$71,571	1,948	\$52.49

TS



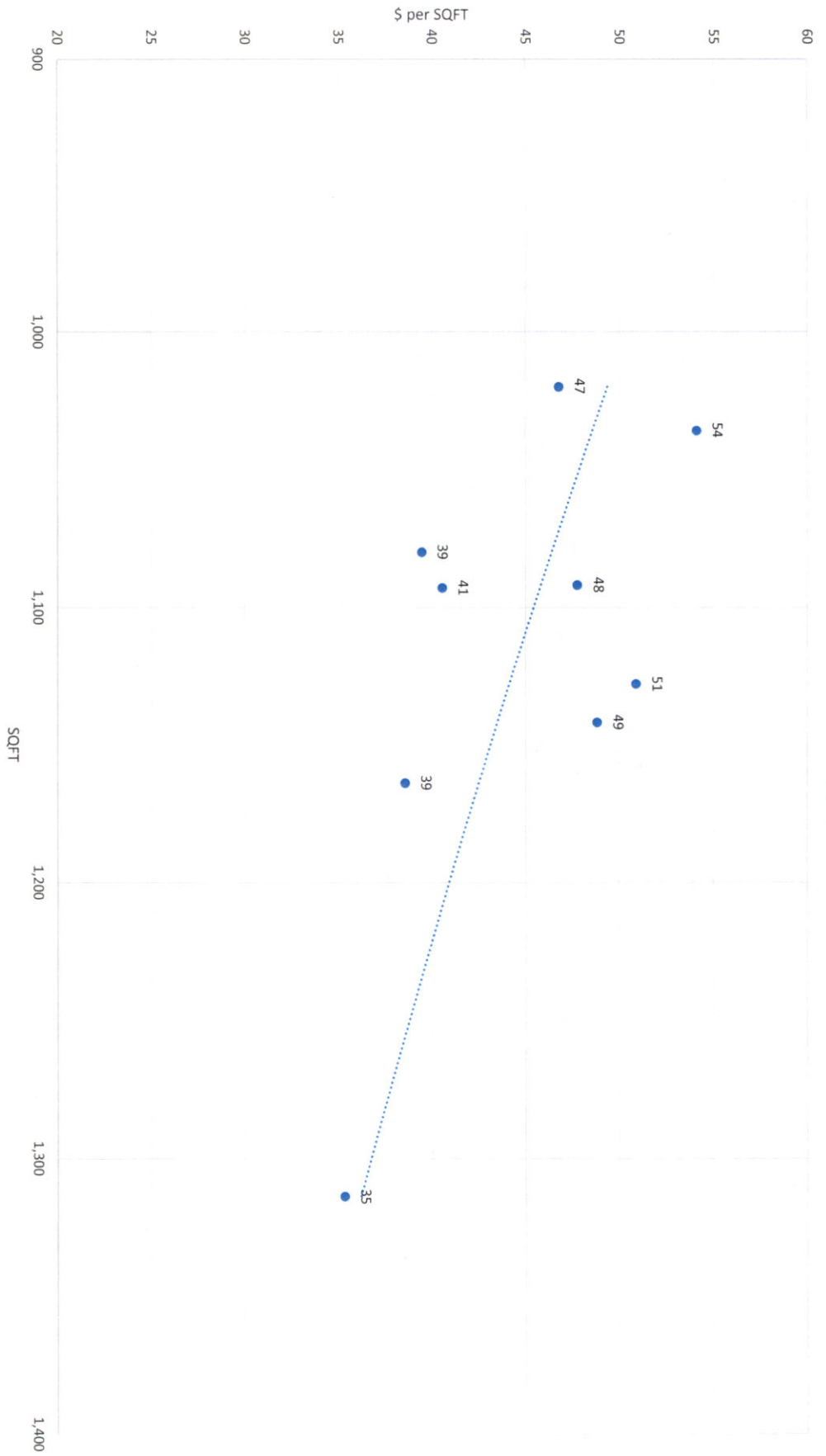
Sales of Category 5 Residences

For 2018 Schedule

Prop ID	Address	Sqft	Sale		Adj		Land	other bldg	%good	Gar	op,cp	bsmt	res only		SQFT	RCN
			Sales price	date	Market	Class							val			
6009	627 AVE.I TX	1,020	\$42,500	10/20/2016	\$45,000	5M-18	2800	0	<u>0.70</u>	266	60	0	\$33,404		1,020	\$46.78
5267	906 BREVARD TX	1,036	\$62,000	3/28/2017	\$60,100	5M-18	11000	0	<u>0.80</u>	280	15	0	\$44,845		1,036	\$54.11
5175	847 IRVING TX	1,080	\$35,000	6/12/2017	\$50,100	5M-18	2700	0	<u>0.60</u>	286	60	0	\$25,575		1,080	\$39.47
1026	135 N AVE.K TX	1,092	\$40,000	5/20/2016	\$52,700	5M-18	2800	0	<u>0.60</u>	264	24	0	\$31,300		1,092	\$47.77
1535	205 AVE.J TX	1,093	\$35,000	3/24/2016	\$48,300	5M-18	2100	0	<u>0.60</u>	240	117	0	\$26,603		1,093	\$40.57
5252	918 IRVING TX	1,128	\$50,000	8/29/2016	\$37,400	5M-18	4600	0	<u>0.65</u>	322	121	0	\$37,304		1,128	\$50.88
2675	433 WESTERN TX	1,142	\$61,200	4/4/2017	\$66,700	5M-18	9800	500	<u>0.75</u>	315	238	0	\$41,807		1,142	\$48.81
2399	519 AVE.G TX	1,164	\$40,000	6/3/2016	\$50,400	5M-18	3500	0	<u>0.60</u>	432	30	0	\$26,936		1,164	\$38.57
1395	208 AVE.C	1,314	\$55,000	2/22/2017	\$61,300	5M-18	6500	100	<u>0.60</u>	464	546	319	\$27,857		1,314	\$35.33

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RCN for Class 5- (Minus)



Sales of Category 7 Residences

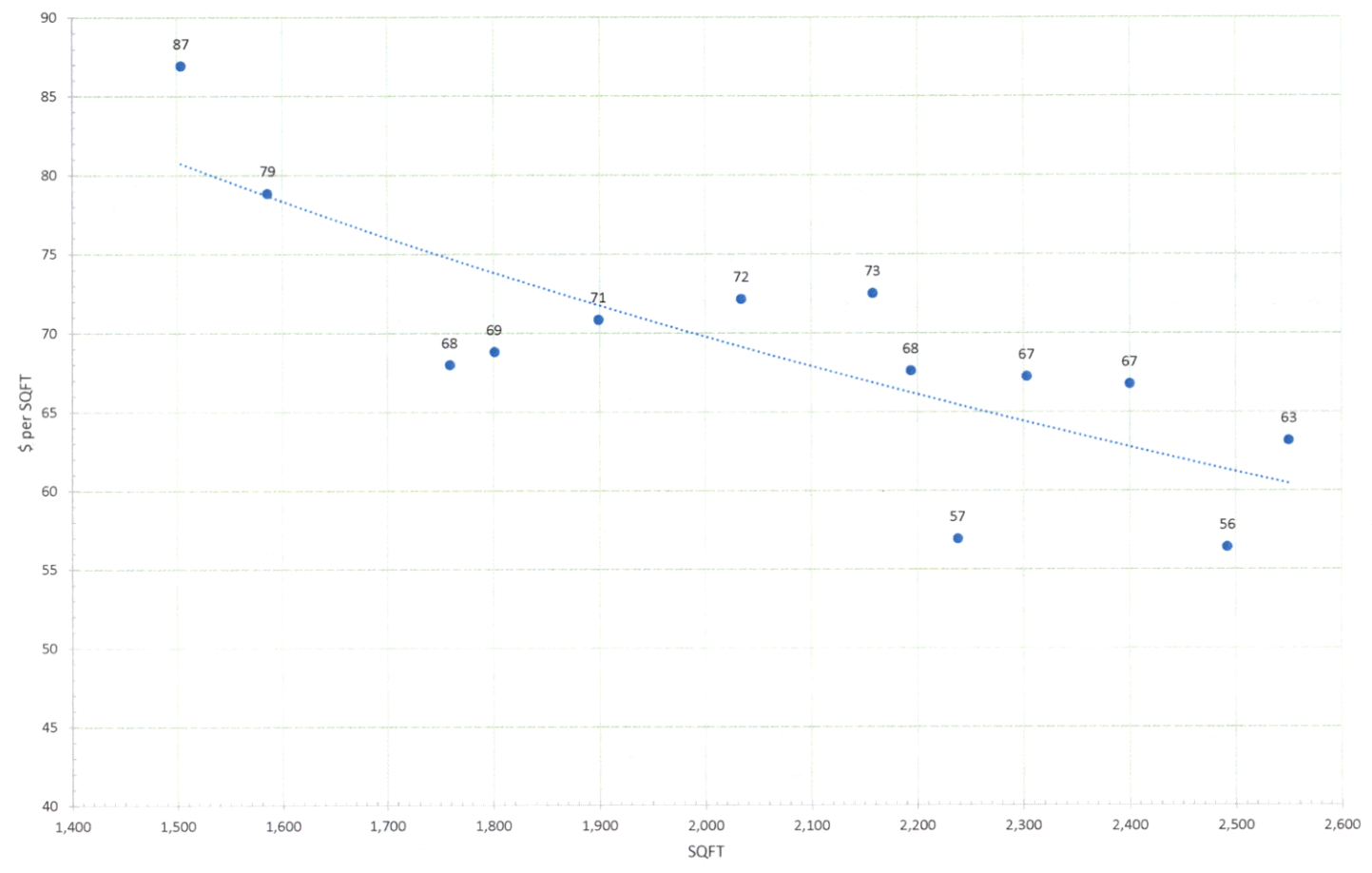
For 2018 Schedule

Prop ID	Address	Sqft	Sales price	Sale date	Market	Adj Class	other		%good	Gar	op,cp	bsmt	res only		RCN	
							Land	bdg					val	SQFT		
2801	235 RANGER TX	2,267	\$156,500	10/3/2016	\$146,000	7	10,300	0	0.85	600	165	0	\$127,814	2,267	\$66.33	TOTAL R.
2923	120 CENTRE TX	2,238	\$130,000	8/4/2017	\$137,400	7	13,600	0	0.80	440	272	0	\$101,942	2,238	\$56.94	.
3084	126 IRONWOOD TX	1,759	\$124,200	6/6/2017	\$108,700	7	8,000	1,200	0.85	463	60	0	\$101,650	1,759	\$67.99	.
3345	400 HICKORY TX	1,801	\$133,000	1/27/2017	\$126,100	7	9,400	700	0.85	506	304	0	\$105,343	1,801	\$68.81	.
3545	345 DOUGLAS TX	2,400	\$150,000	7/31/2017	\$136,200	7	10,000	700	0.75	520	344	154	\$120,206	2,400	\$66.78	.
3554	300 ELM TX	2,550	\$147,800	8/23/2017	\$150,500	7	12,500	200	0.75	576	36	0	\$120,870	2,550	\$63.20	.
6301	246 16TH TX	2,303	\$160,000	5/18/2017	\$146,400	7	8,800	6,100	0.85	440	120	0	\$131,629	2,303	\$67.24	.
6569	104 REDWOOD	2,194	\$150,000	3/22/2017	\$145,500	7	10,000	1,800	0.85	400	98	0	\$126,092	2,194	\$67.61	.
6783	106 PECAN TX	2,034	\$157,000	9/5/2017	\$146,300	7	11,100	3,300	0.85	420	514	0	\$124,771	2,034	\$72.17	.
6811	140 PECAN TX	1,899	\$142,880	3/13/2017	\$137,900	7	10,700	500	0.85	460	385	0	\$114,367	1,899	\$70.85	SOLD FC.
7730	704 BALTIMORE TX	2,158	\$170,000	9/15/2016	\$166,700	7	13,000	700	0.85	506	362	240	\$133,028	2,158	\$72.52	.
7760	711 BALTIMORE TX	2,492	\$140,000	6/12/2017	\$140,500	7	14,000	900	0.75	672	320	0	\$105,446	2,492	\$56.42	.
918679	314 HICKORY TX	1,504	\$148,000	6/5/2017	\$129,200	7	10,300	5,500	0.90	440	140	0	\$117,673	1,504	\$86.93	.
918680	312 HICKORY TX	1,586	\$137,000	2/15/2017	\$126,500	7	9,900		0.90	418	190	0	\$112,549	1,586	\$78.85	NEW FLC.
6777	110 PECAN TX	1,866	\$127,500	9/5/2017	\$118,500	7M-	18,300	1,100	0.80	621	105	0	\$90,960	1,866	\$60.93	.
6773	121 Oak	1,902	\$117,500	9/12/2016		7M-	9,200	1,800	0.75	460	370	0	\$91,389	1,902	\$64.07	.
3567	321 ELM TX	2,066	\$121,500	3/28/2017	\$117,100	7M-	10,700		0.75	550	112	0	\$96,360	2,066	\$62.19	119298 X.
2784	223 NORTHWEST TX	2,076	\$120,000	10/12/2017	\$126,800	7M-	10,000	200	0.75	462	68	0	\$97,957	2,076	\$62.91	.
6690	117 NUECES TX	2,121	\$139,000	7/12/2017	\$129,900	7M-	9,900		0.85	483	105	0	\$114,646	2,121	\$63.59	.
6630	125 KINGWOOD TX	2,176	\$125,000	10/12/2016	\$125,700	7M-	12,500		0.70	638	397	0	\$94,129	2,176	\$61.80	.
6275	233 CHEROKEE TX	2,243	\$125,000	11/22/2016	\$120,800	7M-	11,600		0.75	483	426	0	\$97,121	2,243	\$57.73	.
6782	114 PECAN	2,292	\$127,500	4/20/2017	\$146,000	7M-	14,300	1,100	0.75	441	130	0	\$100,080	2,292	\$58.22	.
6666	104 QUINCE TX	2,300	\$113,000	11/28/2016	\$116,200	7M-	10,100		0.70	460	340	0	\$89,104	2,300	\$55.34	.
6631	121 KINGWOOD TX	2,332	\$148,000	5/31/2017	\$122,500	7M-	12,500		0.80	651	785	0	\$109,627	2,332	\$58.76	.
6730	106 NUECES TX	2,350	\$145,000	7/21/2017	\$144,400	7M-	9,900	700	0.85	559	40	0	\$118,686	2,350	\$59.42	.
3299	227 CENTRE TX	2,486	\$135,000	5/31/2017	\$141,300	7M-	12,600		0.75	441	352	0	\$107,943	2,486	\$57.89	.
3572	307 ELM TX	2,588	\$148,000	3/24/2017	\$162,200	7M-	11,300	8,100	0.75	552	120	256	\$109,325	2,588	\$56.32	.

RCN for Class 7- (Minus)



RCN for Class 7 (Middle)



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Sales of Category 4 Residences

For 2018 Schedule

Prop ID	Address	Sqft	Sales price	Sale date	Adj Class	Land	other		%good	Gar	op,cp	bsmt	res only		RCN
							bldg	val					SQFT	val	
1861	337 Ave.c	336	\$12,000	2/3/2017	4	3500	0	0.60	0	0	0	0	\$12,000	336	\$59.52
919178	610 W 2nd	672	\$27,000	4/13/2016	4	900	0	0.65	0	0	0	0	\$27,000	672	\$61.81
1892	304 Ave.A	728	\$22,000	2/10/2016	4	4500	600	0.50	0	0	0	0	\$21,400	728	\$58.79
5047	304 Ave.k	840	\$37,500	6/8/2015	4	2400	700	0.65	0	36	0	0	\$36,672	840	\$67.16
1801	323 Ave.E	936	\$25,000	12/16/2016	4	3700	0	0.50	0	0	0	0	\$25,000	936	\$53.42
4855	704 E 3RD	962	\$34,000	7/13/2016	4	2800	200	0.70	0	91	0	0	\$33,476	962	\$49.71
4844	202 Lawton	984	\$46,000	8/20/2015	4	2000	500	0.75	0	128	0	0	\$45,044	984	\$61.04
10279	505 GEORGE TX	984	\$49,900	5/11/2016	4+	5000	5,500	0.55	0	40	0	0	\$44,258	984	\$81.78
1544	216 Ave.I	1,050	\$32,000	9/28/2016	4	3300	6,900	0.50	0	48	0	0	\$24,929	1,050	\$47.48
1863	338 Ave.B	1,052	\$38,000	8/30/2017	4	3800	0	0.55	288	54	0	0	\$33,394	1,052	\$57.71
6394	611 N AVE.K TX	1,056	\$29,000	6/21/2017	4	3700	0	0.50	0	0	0	0	\$29,000	1,056	\$54.92
1532	209 Ave.J	1,105	\$30,000	3/13/2017	4	3600	1,800	0.50	0	36	0	0	\$28,072	1,105	\$50.81
1075	109 AVE.J TX	1,107	\$40,168	8/2/2017	4	3400	900	0.65	324	180	0	0	\$33,661	1,107	\$46.78
1456	235 AVE.F TX	1,149	\$40,000	1/18/2017	4	2000	400	0.65	0	54	0	0	\$39,408	1,149	\$52.77
4108	920 S Sampson	1,176	\$45,000	4/27/2015	4	4600	700	0.70	0	63	0	0	\$44,076	1,176	\$53.54
1323	201 Ave..A	1,200	\$40,000	12/2/2016	4	2600	500	0.65	0	0	0	0	\$39,500	1,200	\$50.64
921246	218 Kibbe	1,234	\$40,000	10/30/2017	4	3400	700	0.55	0	120	0	0	\$38,873	1,234	\$57.28
1180	129 Ave.E	1,344	\$34,000	12/29/2017	4	5700	800	0.55	0	0	0	0	\$33,200	1,344	\$44.91
4849	710 E 3RD STREET 1	1,652	\$50,000	5/16/2016	4	2800	2,100	0.60	0	84	336	0	\$42,863	1,652	\$43.24
1877	321 Ave.B	1,840	\$57,000	2/11/2015	4	6000	0	0.65	0	1,636	0	0	\$51,173	1,840	\$42.79
1626	309 N Ave.K	780	\$18,000	3/7/2016	4-	2400	700	0.50	0	50	0	0	\$17,122	780	\$43.90
4685	306 Bennett	914	\$20,000	11/17/2016	4-	2600	0	0.50	0	0	0	0	\$20,000	914	\$43.76
10450	509 Whittier	962	\$25,000	12/4/2015	4-	2000		0.55	0	208	0	0	\$24,259	962	\$45.85
5110	610 Blevins	1,064	\$32,000	4/30/2015	4-	2000	0	0.60	336	120	0	0	\$26,423	1,064	\$41.39
4627	404 W 3RD STREET	1,090	\$31,000	5/2/2016	4-	2000	100	0.55	0	128	468	0	\$23,845	1,090	\$39.78
1404	230 Ave.C	728	\$42,000	8/23/2017	4+	2700	1,100	0.65	0	100	0	0	\$40,544	728	\$85.68
1947	413 Long	884	\$41,500	11/4/2016	4+	3400	0	0.50	312	39	0	0	\$36,579	884	\$82.76
4132	124 Country Club Dr	1,000	\$50,000	9/17/2015	4+	3500	4,100	0.65	0	0	0	0	\$45,900	1,000	\$70.62
2581	204 Western	1,144	\$57,357	12/29/2016	4+	8800	0	0.75	0	0	0	0	\$57,357	1,144	\$66.85
1481	215 Ave.h	1,184	\$64,500	6/30/2016	4+	2600	0	0.70	0	24	0	0	\$64,415	1,184	\$77.72
1833	402 13th	1,248	\$50,000	9/12/2017	4+	2700	0	0.55	0	624	0	0	\$47,777	1,248	\$69.61
1324	109 UNION TX	1,280	\$55,000	10/20/2016	4+	2200	0	0.60	0	72	0	0	\$54,744	1,280	\$71.28

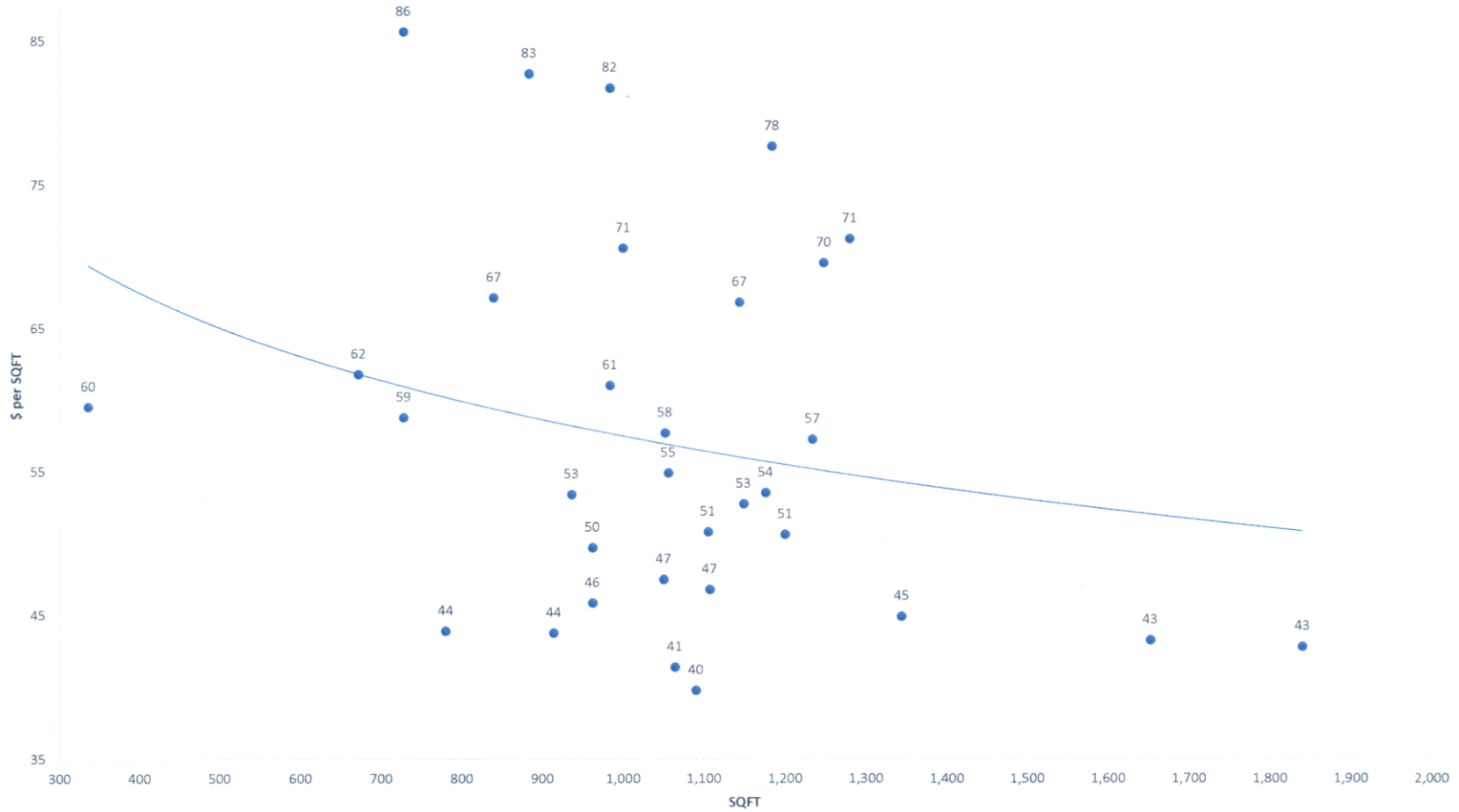
60

Basement (finished)
 Basement (UN FIN)
 Garage
 Porch, CP

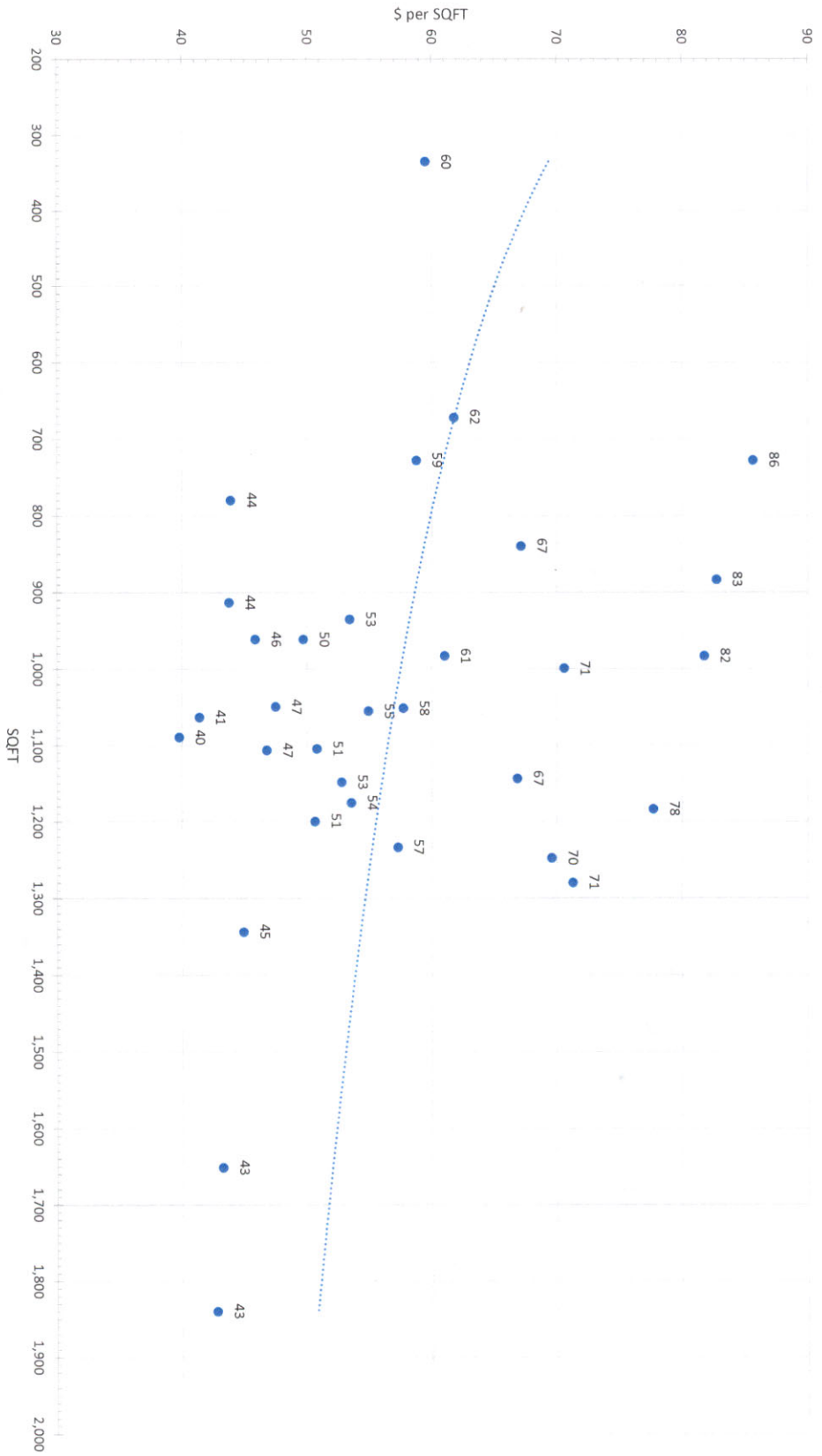
\$/sqft	local modifier	\$/sqft	Adjustment	0.67
\$ 28.40	0.915	\$ 25.99	Due	\$ 17.41
\$ 23.00	0.915	\$ 21.05	To	\$ 14.10
\$ 25.00	0.915	\$ 22.88	Sales	\$ 15.33
\$ 5.81	0.915	\$ 5.32		\$ 3.56

M&S Modifier	Hfd Modifier	Total Mod
0.9	0.015	0.915
Floor covering		0.00

RCN for Class 4 (w/o outliers)



RCN for Class 4+ (plus)



Sales of Category 4 (Middle) Residences

For 2018 Schedule

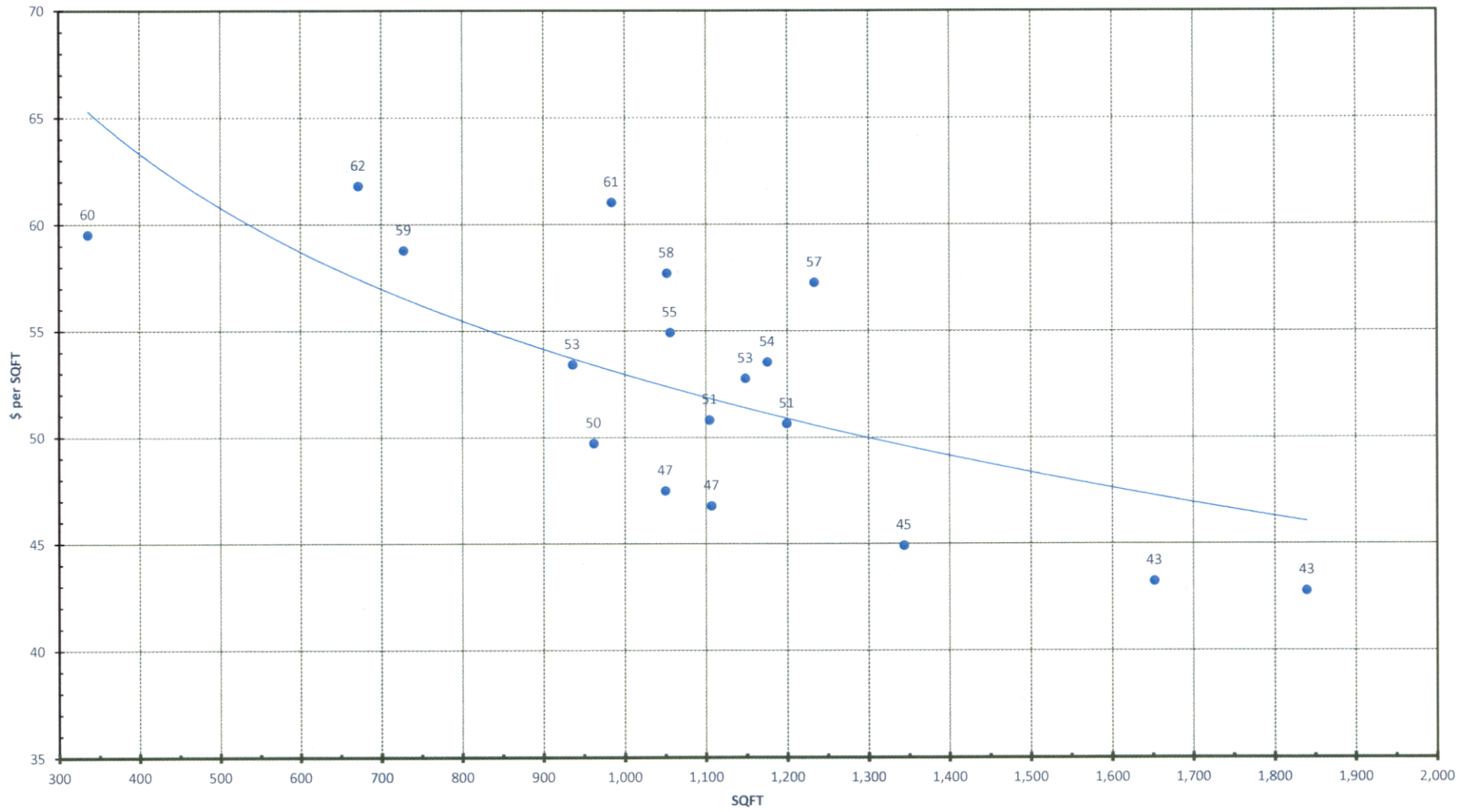
Prop ID	Address	Sqft	Sales price	Sale date	Adj Class	Land	other bldg	%good	Gar	op,cp	bsmt	res only		
												val	SQFT	RCN
1861	337 Ave.c	336	\$12,000	2/3/2017	4	3500	0	0.60	0	0	0	\$12,000	336	\$59.52
919178	610 W 2nd	672	\$27,000	4/13.2016	4	900	0	0.65	0	0	0	\$27,000	672	\$61.81
1892	304 Ave.A	728	\$22,000	2/10/2016	4	4500	600	0.50	0	0	0	\$21,400	728	\$58.79
1801	323 Ave.E	936	\$25,000	12/16/2016	4	3700	0	0.50	0	0	0	\$25,000	936	\$53.42
4855	704 E 3RD	962	\$34,000	7/13/2016	4	2800	200	0.70	0	91	0	\$33,476	962	\$49.71
4844	202 Lawton	984	\$46,000	8/20/2015	4	2000	500	0.75	0	128	0	\$45,044	984	\$61.04
1544	216 Ave.I	1,050	\$32,000	9/28/2016	4	3300	6,900	0.50	0	48	0	\$24,929	1,050	\$47.48
1863	338 Ave.B	1,052	\$38,000	8/30/2017	4	3800	0	0.55	288	54	0	\$33,394	1,052	\$57.71
6394	611 N AVE.K TX	1,056	\$29,000	6/21/2017	4	3700	0	0.50	0	0	0	\$29,000	1,056	\$54.92
1532	209 Ave.J	1,105	\$30,000	3/13/2017	4	3600	1,800	0.50	0	36	0	\$28,072	1,105	\$50.81
1075	109 AVE.J TX	1,107	\$40,168	8/2/2017	4	3400	900	0.65	324	180	0	\$33,661	1,107	\$46.78
1456	235 AVE.F TX	1,149	\$40,000	1/18/2017	4	2000	400	0.65	0	54	0	\$39,408	1,149	\$52.77
4108	920 S Sampson	1,176	\$45,000	4/27/2015	4	4600	700	0.70	0	63	0	\$44,076	1,176	\$53.54
1323	201 Ave..A	1,200	\$40,000	12/2/2016	4	2600	500	0.65	0	0	0	\$39,500	1,200	\$50.64
921246	218 Kibbe	1,234	\$40,000	10/30/2017	4	3400	700	0.55	0	120	0	\$38,873	1,234	\$57.28
1180	129 Ave.E	1,344	\$34,000	12/29/2017	4	5700	800	0.55	0	0	0	\$33,200	1,344	\$44.91
4849	710 E 3RD STREET 1	1,652	\$50,000	5/16/2016	4	2800	2,100	0.60	0	84	336	\$42,863	1,652	\$43.24
1877	321 Ave.B	1,840	\$57,000	2/11/2015	4	6000	0	0.65	0	1,636	0	\$51,173	1,840	\$42.79

	\$/sqft	local modifier	\$/sqft	Adjustment	0.67
Basement (finished)	\$ 28.40	0.915	\$ 25.99	Due	\$ 17.41
Basement (UN FIN)	\$ 23.00	0.915	\$ 21.05	To	\$ 14.10
Garage	\$ 25.00	0.915	\$ 22.88	Sales	\$ 15.33
Porch, CP	\$ 5.81	0.915	\$ 5.32		\$ 3.56

M&S Modifier	Hfd Modifier	Total Mod
0.9	0.015	0.915
Floor covering		0.00

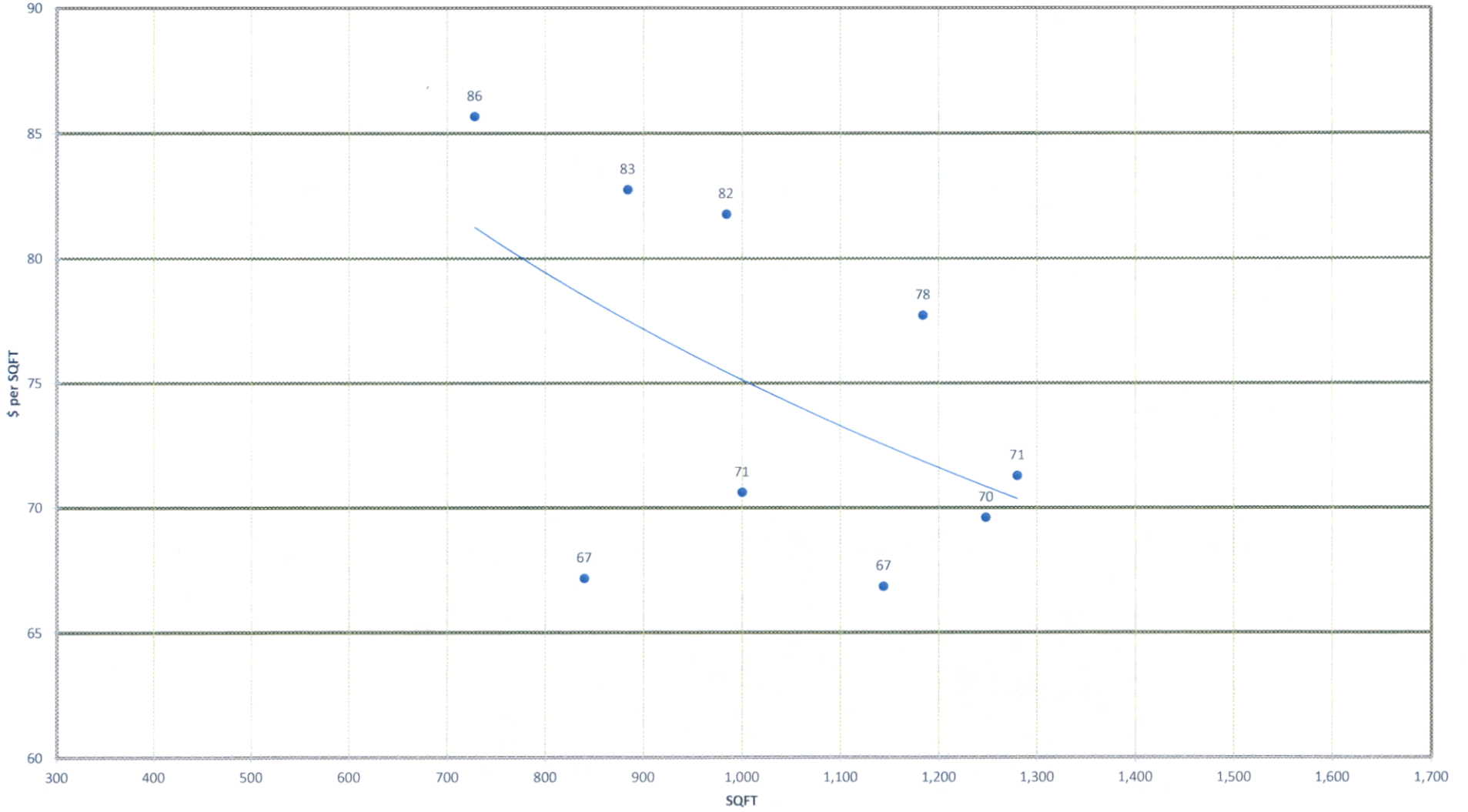
63

RCN for Class 4 (middle)



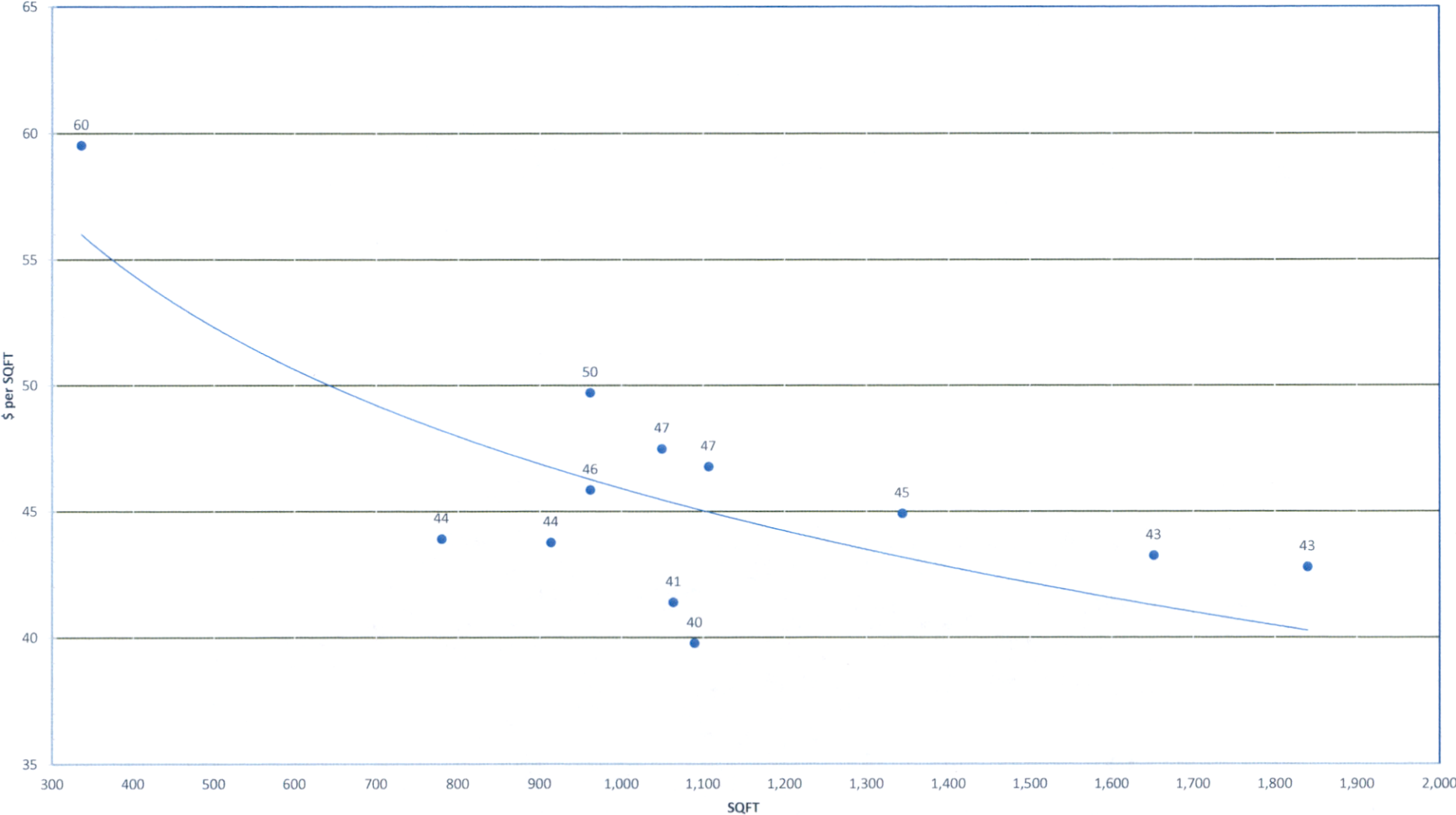
707

RCN for Class 4+ (plus)



65

RCN for Class 4- (minus)



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2018 SCHEDULE

CATEGORY 7

sqft	7M18	7M+18	7M-18	7F18	7F-18	7F+18	sqft
	Brick	Brick	Brick	Frame	Frame	Frame	
0	100.0	110.0	90.0	95.0	85.0	105.0	0
1200	95.0	105.0	73.0	90.0	69.0	100.0	1200
1300	90.0	100.0	71.0	85.0	67.5	95.0	1300
1400	85.0	95.0	70.0	80.0	66.5	90.0	1400
1500	81.0	90.0	69.0	77.0	65.5	85.5	1500
1600	78.0	87.0	68.0	74.0	64.5	82.5	1600
1700	76.0	85.0	67.0	72.0	63.5	80.5	1700
1800	73.8	82.0	66.0	70.0	62.5	78.0	1800
1900	71.0	79.0	63.8	67.5	60.5	75.0	1900
2000	70.0	76.0	63.0	66.5	60.0	72.0	2000
2100	68.0	74.0	62.0	65.0	59.0	70.0	2100
2200	66.0	72.0	60.5	63.0	57.5	68.0	2200
2300	64.5	69.5	59.2	61.0	56.0	66.0	2300
2400	63.0	68.0	58.0	60.0	55.0	65.0	2400
2500	61.3	65.0	56.8	58.0	54.0	62.0	2700
2600	59.8	63.5	55.5	56.5	53.0	60.0	2600
2800	58.0	61.5	55.0	55.0	52.0	58.0	2800
3000	57.0	60.0	54.0	54.0	51.0	57.0	3000
3200	56.0	59.0	53.0	53.0	50.0	56.0	3200
>3200	55.0	58.0	52.0	52.0	49.0	55.0	>3200

ADJUSTMENTS TO SCHEDULE

Feature	Type	Code	Specific Feature Adjustments	
			\$amount	How adjustment is made
A/C	UP	RA / CA	\$2.17	Add to base unit price.
Flat roof	UP%	FL	\$0.97	Multiply base unit price.
Shake	UP	SS	\$0.34	Add to base unit price.
Tile	UP	JK	\$1.00	Add to base unit price.
Bathroom	FI		1.5	Add before depreciation.
			2	\$3,800
			2.5	\$6,300
			3	\$7,600
			3.5	\$10,100
			>=4	\$11,400
Fireplace	FI	number	\$3,400	Add before depreciation.

CATEGORY 6

2018 SCHEDULE						
6M18	6M+18	6M-18	6F18	6F+18	6F-18	sqft
Brick Veneer	Brick Veneer	Brick Veneer	Frame	Frame	Frame	
90.00	100.00	75.00	80.60	89.60	67.20	600
80.00	95.00	69.00	72.60	86.20	62.60	800
75.00	90.00	68.00	68.40	82.10	62.10	1,000
71.00	85.00	62.50	64.90	77.70	57.20	1,200
69.00	82.00	60.00	63.30	75.30	55.10	1,300
67.00	79.00	58.00	61.40	72.40	53.20	1,400
65.00	77.00	57.00	59.50	70.50	52.20	1,500
64.00	75.00	55.00	58.90	69.00	50.60	1,600
62.00	73.50	53.00	57.00	67.50	48.70	1,700
61.00	72.00	52.00	56.00	66.10	47.70	1,800
59.50	70.50	50.50	54.60	64.70	46.30	1,900
58.00	69.00	49.50	53.50	63.60	45.60	2,000
57.00	67.75	48.00	52.50	62.40	44.20	2,100
56.00	66.50	46.00	51.80	61.60	42.60	2,200
55.00	64.00	45.00	50.80	59.20	41.60	2,400
51.50	62.00	43.00	47.80	57.60	39.90	2,600
50.00	60.00	40.00	46.40	55.70	37.10	2,800
49.00	58.00	38.00	45.70	54.10	35.50	3,000
47.00	55.00	36.00	43.80	51.30	33.60	3,200
47.00	55.00	36.00	43.80	51.00	33.50	>3,200

ADJUSTMENTS TO SCHEDULE

Specific Feature Adjustments

Feature	Type	Code	\$amount	How adjustment is made	
A/C	UP	RA / CA	\$2.17	Add to base unit price.	
Flat roof	UP%	FL	\$0.97	Multiply base unit price.	
Shake	UP	SS	\$0.34	Add to base unit price.	
Tile	UP	JK	\$1.00	Add to base unit price.	
Bathroom	FI		1.5	\$2,500.00	Add before depreciation.
			2	\$3,800.00	
			2.5	\$6,300.00	
			3	\$7,600.00	
			3.5	\$10,100.00	
			>=4	\$11,400.00	
Fireplace	FI	number	\$3,400.00	Add before depreciation.	

Category 5 (Fair Quality) [FHA residences]

Category 5 Masonry (Adjusted by Sales)			
sqft	5M-18	5M18	5M+18
600	56.00	75.00	95.00
700	54.00	74.00	90.00
800	52.00	73.00	87.50
900	50.00	71.25	83.00
1000	48.00	68.00	79.00
1100	45.50	65.00	76.00
1200	41.00	62.00	73.00
1300	37.00	59.25	70.25
1400	34.00	57.00	68.00
1500	33.00	54.00	65.25
1600	31.00	52.00	63.25
1700	28.00	50.00	61.00
1800	25.00	48.00	59.00
2000	24.00	45.50	57.50
2200	23.00	44.00	54.00
2400	22.00	42.00	53.00
2600	21.00	41.00	52.00
2800	20.00	40.00	51.00
3000	20.00	39.00	50.00
>3200	20.00	38.00	49.00

Category 5 Wood/Stucco siding (Adjusted by Sales)			
sqft	5F-18	5F18	5F+18
600	55.00	74.00	94.00
800	53.00	73.00	89.00
1,000	51.00	72.00	86.50
1,200	49.00	70.25	82.00
1,300	47.00	67.00	78.00
1,400	44.50	64.00	75.00
1,500	40.00	61.00	72.00
1,600	36.00	58.25	69.25
1,700	33.00	56.00	67.00
1,800	32.00	53.00	64.25
1,900	30.00	51.00	62.25
2,000	27.00	49.00	60.00
2,100	24.00	47.00	58.00
2,200	23.00	44.50	56.50
2,400	22.00	43.00	53.00
2,600	21.00	41.00	52.00
2,800	20.00	40.00	51.00
3,000	19.00	39.00	50.00
3,200	19.00	38.00	49.00
>3,200	19.00	37.00	48.00

ADJUSTMENTS TO SCHEDULE

Specific Feature Adjustments

Feature	Type	Code	\$amount	How adjustment is made	
A/C	UP	RA / CA	\$2.17	Add to base unit price.	
Flat roof	UP%	FL	\$0.97	Multiply base unit price.	
Shake	UP	SS	\$0.34	Add to base unit price.	
Tile	UP	JK	\$1.00	Add to base unit price.	
Bathroom	FI		1.5	\$600	Add before depreciation.
			2	\$1,100	
			2.5	\$1,700	
			3	\$2,200	
			3.5	\$2,800	
			>=4	\$3,400	
Fireplace	FI	number	\$2,800	Add before depreciation.	

2018 Category 4 (Lower Quality) [Older/Smaller/Few Adminities]

Category 4 Frame/Stucco				Category 4 Brick Veneer			
SQFT	4F-18	4F18	4F+18	SQFT	4M-18	4M18	4M+18
0	60.0	70.0	95.0	0	61.0	71.0	96.0
300	57.0	67.0	93.0	300	58.0	68.0	94.0
400	54.5	63.3	90.0	400	55.5	64.3	91.0
500	52.5	61.0	87.0	500	53.5	62.0	88.0
600	51.8	59.0	84.5	600	52.8	60.0	85.5
700	49.0	57.0	82.0	700	50.0	58.0	83.0
800	48.0	55.5	79.5	800	49.0	56.5	80.5
900	47.0	54.0	77.0	900	48.0	55.0	78.0
1,000	46.0	53.0	75.0	1,000	47.0	54.0	76.0
1,100	45.0	52.0	73.3	1,100	46.0	53.0	74.3
1,200	44.3	51.0	71.5	1,200	45.3	52.0	72.5
1,300	43.4	50.0	70.0	1,300	44.4	51.0	71.0
1,400	43.0	49.0	69.0	1,400	44.0	50.0	70.0
1,500	42.5	48.5	67.5	1,500	43.5	49.5	68.5
1,600	41.5	48.0	66.5	1,600	42.5	49.0	67.5
1,700	41.0	47.0	65.0	1,700	42.0	48.0	66.0
1,800	40.5	46.5	63.0	1,800	41.5	47.5	64.0
1,900	40.0	46.0	62.0	1,900	41.0	47.0	63.0
2,000	39.0	45.0	60.0	2,000	40.0	46.0	61.0
2,500	35.0	40.0	58.0	2,500	36.0	41.0	59.0
3,000	30.0	35.0	55.0	3,000	31.0	36.0	56.0
>3,000	25.0	33.0	50.0	>3,000	26.0	34.0	51.0

ADJUSTMENTS TO SCHEDULE

Specific Feature Adjustments

Feature	Type	Code	\$amount	How adjustment is made	
A/C	UP	RA / CA	\$2.12	Add to base unit price.	
Flat roof	UP%	FL	97%	Multiply base unit price.	
Shake	UP	SS	\$0.34	Add to base unit price.	
Bathroom	FI		1.5	\$1,000	Add before depreciation.
			2	\$2,000	
			2.5	\$2,500	
			3	\$3,000	
			3.5	\$3,500	
Fireplace	FI	number	>=4	\$4,000	Add before depreciation.
			\$1,500		

MARKET ANALYSIS 2017



	ADDRESS	GROSS RENT	NET INCOME	SALES & PRICE	CAP RATE
248	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%
'418	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
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3027	104 FIR	1H	96,200	97,000	06/06/16	6M-%	97,000	0.99	0.99	0.04	1620	59.88	91,500	0.94	0.02
6269	135 CHEROKEE	1E	120,700	138,500	03/20/17	6M%	138,500	0.87	0.87	0.08	1826	75.85	115,500	0.83	0.09
6774	120 QUINCE	1B	190,000	184,500	01/26/17	7M-%	184,500	1.03	1.03	0.07	3175	58.11	190,000	1.03	0.11
3228	242 IRONWOOD	1E	109,300	106,800	04/04/17	6M-%	106,800	1.02	1.02	0.07	1982	53.88	103,800	0.97	0.05
2645	314 WESTERN	1L	58,200	57,000	03/20/17	6M-%	57,000	1.02	1.02	0.07	1313	43.41	55,300	0.97	0.05
7748	814 COLUMBIA	1A	143,400	150,000	03/13/17	7M-%	150,000	0.96	0.96	0.00	1884	79.62	143,400	0.96	0.04
5889	1524 BREVARD	2	151,400	159,000	03/31/17	6M-%	159,000	0.95	0.95	0.00	3361	47.31	141,400	0.89	0.03
3007	116 ELM	1G	88,500	87,000	03/31/17	6M-%	87,000	1.02	1.02	0.06	1647	52.82	84,400	0.97	0.05
3012	111 ELM	1G	115,000	95,000	03/29/17	6M-%	95,000	1.21	1.21	0.25	2179	43.60	109,200	1.15	0.23
5247	902 IRVING	2	63,700	64,000	03/28/17	6M-%	64,000	1.00	1.00	0.04	998	64.13	64,100	1.00	0.08
5267	906 BREVARD	2	60,900	62,000	03/28/17	5M+	62,000	0.98	0.98	0.03	1036	59.85	58,200	0.94	0.02
5520	4285 HWY 385	RURAL	240,200	230,000	04/06/17	6M+	230,000	1.04	1.04	0.09	2208	104.17	240,300	1.04	0.12
2902	119 CENTRE	1G	87,200	90,000	03/16/17	6M-%	90,000	0.97	0.97	0.01	1645	54.71	83,000	0.92	0.00
3120	142 JUNIPER	1H	51,800	64,950	03/31/17	5M+%	64,950	0.80	0.80	0.16	1104	58.83	49,300	0.76	0.16
3567	321 ELM	1A	117,100	121,500	03/28/17	6M-%	121,500	0.96	0.96	0.01	2066	58.81	111,400	0.92	0.00
6340	713 CHEROKEE	1J	82,900	90,000	03/31/17	6M-%	90,000	0.92	0.92	0.03	1340	67.16	73,000	0.81	0.11
3059	141 GREENWOOD	1F	118,100	127,500	06/03/16	6M-%	127,500	0.93	0.93	0.03	1896	67.25	112,200	0.88	0.04
3014	107 ELM	1G	133,800	145,000	06/13/16	6M%	145,000	0.92	0.92	0.03	2388	60.72	127,200	0.88	0.04
6829	141 PECAN	1C	122,700	120,000	06/13/16	6M-%	120,000	1.02	1.02	0.07	1878	63.90	116,600	0.97	0.05
2710	237 ASPEN	1J	84,700	83,000	06/15/16	6M%	83,000	1.02	1.02	0.06	1271	65.30	80,300	0.97	0.05
2768	244 CENTRE	1F	96,900	85,000	06/21/16	6M-%	85,000	1.14	1.14	0.18	1680	50.60	92,100	1.08	0.16
3368	219 DOUGLAS	1F	100,600	105,000	06/23/16	6M%	105,000	0.96	0.96	0.00	1431	73.38	82,700	0.79	0.13
3490	338 CENTRE	1G	135,800	149,000	07/06/16	6M-%	149,000	0.91	0.91	0.04	2224	67.00	129,000	0.87	0.05
3132	114 JUNIPER	1H	144,900	146,000	06/30/16	6M-%	146,000	0.99	0.99	0.04	2172	67.22	137,400	0.94	0.02
2693	341 STADIUM	1D	108,500	100,000	08/05/16	6M-%	100,000	1.09	1.09	0.13	2021	49.48	103,000	1.03	0.11
6713	128 NUECES	1C	169,200	170,000	07/25/16	7M-%	170,000	1.00	1.00	0.04	2374	71.61	169,200	1.00	0.08
21508	204 KINGWOOD	1B	138,700	148,000	07/25/16	6M+%	148,000	0.94	0.94	0.02	1874	78.98	131,600	0.89	0.03
3400	219 ELM	1F	75,500	68,000	07/28/16	6M-%	68,000	1.11	1.11	0.15	1434	47.42	71,800	1.06	0.14
6664	115 OAK	1C	113,000	126,000	08/31/16	6M-%	126,000	0.90	0.90	0.06	1793	70.27	104,000	0.83	0.09
6720	146 NUECES	1C	95,100	105,000	09/20/16	5M+%	105,000	0.91	0.91	0.05	2159	48.63	90,600	0.86	0.05
6773	121 OAK	1C	101,900	117,500	09/12/16	6M-%	117,500	0.87	0.87	0.09	1902	61.78	97,000	0.83	0.09
7730	704 BALTIMORE	1A	163,300	170,000	09/15/16	6M%	170,000	0.96	0.96	0.00	2158	78.78	155,100	0.91	0.01
2844	106 ASPEN	1L	97,700	103,000	09/23/16	6M-%	103,000	0.95	0.95	0.01	1611	63.94	80,800	0.78	0.14
2801	235 RANGER	1D	146,000	156,500	10/03/16	6M+%	156,500	0.93	0.93	0.02	2267	69.03	104,300	0.67	0.25
3373	201 DOUGLAS	1F	132,700	150,000	10/03/16	6M-%	150,000	0.88	0.88	0.07	2113	70.99	126,800	0.85	0.07
2604	213 SUNSET	1D	90,200	90,824	10/05/16	6M-%	90,824	0.99	0.99	0.04	1792	50.68	85,900	0.95	0.03
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	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	119,700	0.96	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	296,300	0.93	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	129,000	0.86	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	81,300	0.85	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	76,500	0.85	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	114,800	0.92	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	110,200	0.95	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	66,400	0.91	0.01

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

COD- 4.82 **2016-6.08**

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 Sales Price divided by Total 2017 Appraised Value.

2016 CAD VALUE

WT MEAN 90.52
AVG MEAN 90.43

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DEAF SMITH COUNTY APPRAISAL DISTRICT

2018 EVANTS (Nbhd 2) Ratio Study

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

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

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

History of Neighborhood Appraisal Work:

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

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

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

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

2017 - Adjustments were made to the class 5 & 6 residential improvement schedules.

Appraisal of Land A ratio study was done for 2017, however little has changed with only few sales available and they were inconclusive. Thus, the land schedules remained the same as the previous year.

Appraisal of Residences.

Analysis: The 2018 Appraisers meeting stated that *“the residential schedule may need to be updated. Ratio Studies will be conducted and residential schedules will be updated accordingly. Each residential property will need to be checked to ensure the correct classification and depreciation.”* It was noted that problems had been occurring with the existing residential improvement schedules:

- The RCN (replacement cost new) values were low compared to new construction costs.
- Due to appreciation of homes in the market, the existing schedules were not producing high enough values; causing the appraiser or data entry clerk to artificially raise the class or to lower the depreciation.
- In addition, inconsistencies had crept into the data base where a number of properties showed the incorrect class or amount of depreciation.

Ratio Study - The ratio study consisted of 57 sales. The Wt Mean was .97, the Mean was 1.00 with a COD of 18.47.

- The above measures of appraisal accuracy, the weighted mean and mean, tell us that the values are close to market value, on average.
- The uniformity (COD) of 18.47 is higher than desired. Our goal is to have the COD under 15 and preferably close to 10.
 - A COD of 20 or more indicates that a reappraisal is needed.
 - Definition of COD - Coefficient of Dispersion is a measure of uniformity; the higher this number is the more unequal the appraisals.
 - Therefore, a closer look at the ratio study when sorted by class, indicated that Class 4 had a COD of 25.27, Class 5 had a COD of 16.28, but Class 6 COD was only 7.77.
- Thus it was concluded that Nbhd 2 needed to be reappraised.

Action / Plan Procedure:

1. Sales were collected and correctly classed, then they were adjusted for land, other improvements and adjusted for deprecation back to an RCN value. These values were then used to build new 2018 schedules. The Residential Improvement Schedules for Class 4, 5, 6, and 7 were all built from scratch. The improvement schedules for Class 0, 1, 2, 3, 8, and 9 were left alone. Please see the Document. *“2018 Report on Residential Improvement Schedules”* for more information on the development and implementation of Residential Schedules.
2. The new schedules were applied to each residence and then a physical inspection was made for each residence where the Class and depreciation were checked. Since all properties were checked, classed correctly and depreciation was adjusted to arrive a new market value; 2018 is considered as a reappraisal year for Nbhd 2.
3. The regular upkeep of building permits and “flagged property” was performed.

Appraisal of Mobile Homes (Manufactured Housing).

Analysis: Mobile homes for all nbhds were reappraised for 2018. See the document "2018 Report on Mobile Home Appraisals."

Multi-Family – Duplexes and Apartments.

A physical inspection of all residential properties and updating residential improvements schedules took the time and resources of the appraiser, no appraisal work was performed on Category B properties.

2018 Evants Sales Ratio for Residential

Prop ID	Situs Location	SQFT	Sale Price	Sale Date	Market	Class	Ratio	Dev	Land Value	Other Imp Va	Garage sqft	op,cp sqft	Bsmt/ 2nd	Stry
1861	337 Ave.c	336	\$12,000	2/3/2017	16,100	4	1.34	0.34	3500	0	0	0	0	0
1892	304 Ave.A	728	\$22,000	2/10/2016	22,900	4	1.04	0.04	4500	600	0	0	0	0
1404	230 Ave.C	728	\$42,000	8/23/2017	27,700	4+	0.66	0.34	2700	1,100	0	100	0	0
1626	309 N Ave.K	780	\$18,000	3/7/2016	21,000	4-	1.17	0.16	2400	700	0	50	0	0
1947	413 Long	884	\$41,500	11/4/2016	32,200	4+	0.78	0.23	3400	0	312	39	0	0
1801	323 Ave.E	936	\$25,000	12/16/2016	21,500	4	0.86	0.14	3700	0	0	0	0	0
5247	902 IRVING TX	998	\$64,000	3/28/2017	62,000	5M+18	0.97	0.04	4,000	0	275	64	0	0
6076	618 Ave G	1,010	\$63,900	7/13/2016	77,100	5M18	1.21	0.20	4,000	500	286	64	0	0
6009	627 AVE.I TX	1,020	\$42,500	10/20/2016	45,000	5M-18	1.06	0.05	2800	0	266	60	0	0
5267	906 BREVARD TX	1,036	\$62,000	3/28/2017	60,100	5M-18	0.97	0.03	11000	0	280	15	0	0
1544	216 Ave.I	1,050	\$32,000	9/28/2016	28,700	4	0.90	0.11	3300	6,900	0	48	0	0
1863	338 Ave.B	1,052	\$38,000	8/30/2017	30,000	4	0.79	0.21	3800	0	288	54	0	0
6394	611 N AVE.K TX	1,056	\$29,000	6/21/2017	40,100	4	1.38	0.38	3700	0	0	0	0	0
5990	610 Ave. I	1,076	\$71,000	6/21/2016	66,000	5M18	0.93	0.07	3,800	100	299	56	0	0
1374	236 AVE.B TX	1,078	\$68,000	7/1/2016	46,900	5M+18	0.69	0.31	8700	1,900	0	0	0	0
5175	847 IRVING TX	1,080	\$35,000	6/12/2017	50,100	5M-18	1.43	0.43	2700	0	286	60	0	0
1026	135 N AVE.K TX	1,092	\$40,000	5/20/2016	52,700	5M-18	1.32	0.31	2800	0	264	24	0	0
1535	205 AVE.J TX	1,093	\$35,000	3/24/2016	48,300	5M-18	1.38	0.38	2100	0	240	117	0	0
6046	616 AVE.G TX	1,104	\$65,000	4/13/2016	58,000	5M18	0.89	0.11	3700	0	308	96	0	0
1532	209 Ave.J	1,105	\$30,000	3/13/2017	36,100	4	1.20	0.20	3600	1,800	0	36	0	0
1075	109 AVE.J TX	1,107	\$40,168	8/2/2017	61,500	4	1.53	0.53	3400	900	324	180	0	0
5903	1508 BLEVINS TX	1,119	\$75,000	9/22/2017	64,700	5M+18	0.86	0.14	4,000	0	253	0	0	0
5252	918 IRVING TX	1,128	\$50,000	8/29/2016	37,400	5M-18	0.75	0.26	4600	0	322	121	0	0
1938	416 AVE.B TX	1,140	\$64,000	12/7/2016	57,800	5M18	0.90	0.10	4900	0	336	0	0	0
1456	235 AVE.F TX	1,149	\$40,000	1/18/2017	49,600	4	1.24	0.24	2000	400	0	54	0	0
2399	519 AVE.G TX	1,164	\$40,000	6/3/2016	50,400	5M-18	1.26	0.26	3500	0	432	30	0	0
1481	215 AVE.H TX	1,184	\$64,500	6/30/2016	47,400	5F+18	0.73	0.27	2600	0	0	200	0	0
2358	511 Ave. J	1,197	\$68,000	5/22/2017	50,200	5F+18	0.74	0.27	3,100	1,200	220	56	0	0
2358	511 AVE.J TX	1,197	\$66,276	5/22/2017	50,200	5F18	0.76	0.25	3100	1,200	220	56	0	0
1323	201 Ave..A	1,200	\$40,000	12/2/2016	31,800	4	0.80	0.21	2600	500	0	0	0	0
2187	431 AVE.G TX	1,225	\$66,500	7/29/2016	59,200	5M+18	0.89	0.11	4400	600	0	48	0	0
1965	427 Long	1,227	\$75,000	11/30/2017	74,900	5M+18	1.00	0.01	3,400	0	0	32	0	0
5196	834 IRVING TX	1,248	\$64,800	8/5/2016	55,500	5F18	0.86	0.15	2800	0	312	64	0	0
1833	402 13th	1,248	\$50,000	9/12/2017	31,400	4+	0.63	0.38	2700	0	0	624	0	0
5095	608 AVE.K TX	1,256	\$68,181	1/27/2017	50,100	5M+18	0.73	0.27	2000	2,500	0	124	0	0
5941	627 STAR TX	1,271	\$45,000	5/15/2017	69,600	5M-18	1.55	0.54	7600	0	341	56	0	0
1324	109 UNION TX	1,280	\$55,000	10/20/2016	43,400	4+	0.79	0.22	2200	0	0	72	0	0
2237	405 Ave. J	1,284	\$60,000	1/1/2018	52,500	5M18	0.88	0.13	3,900	1,400	220	290	0	0
2154	435 AVE.H TX	1,302	\$57,000	12/29/2016	53,700	5M-18	0.94	0.06	4500	0	319	64	0	0
5298	827 BLEVINS TX	1,305	\$65,000	5/4/2016	56,400	5M18	0.87	0.14	3100	300	480	300	0	0

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2

1395 208 AVE.C	1,314	\$55,000	2/22/2017	61,300	5M-18	1.11	0.11	6500	100	464	546	319
5156 704 IRVING TX	1,323	\$60,000	4/29/2016	58,500	5M18	0.98	0.03	2700	200	0	144	0
1180 129 Ave.E	1,344	\$34,000	12/29/2017	50,200	4	1.48	0.47	5700	800	0	0	0
1063 134 AVE.I TX	1,346	\$78,282	3/14/2017	65,100	5F+18	0.83	0.17	3400	6,700	0	0	0
1252 133 AVE.B TX	1,488	\$72,000	5/25/2016	72,200	5F+18	1.00	0.00	5000	1,200	0	96	576
1662 315 STAR TX	1,609	\$95,000	5/25/2017	77,800	5M18	0.82	0.19	8800	900	525	91	0
5943 623 STAR TX	1,633	\$84,900	9/23/2016	85,600	5M18	1.01	0.00	6,800	0	319	64	0
6365 705 STANTON TX	1,663	\$66,500	7/25/2017	81,900	5M18	1.23	0.23	3,700	1,200	0	44	0
1622 300 STAR TX	1,772	\$75,000	3/21/2016	74,700	5M-18	1.00	0.01	7600	500	523	336	0
6044 614 Ave. G	1,803	\$110,000	3/31/2016	98,000	5M+18	0.89	0.11	4,000	2,900	230	92	0
5917 1605 BLEVINS TX	1,939	\$93,279	9/29/2017	98,100	6M	1.05	0.05	4,000	1,300	0	85	0
2301 421 N AVE.K TX	1,981	\$81,500	9/29/2016	78,200	5M18	0.96	0.04	2800	0	350	0	720
1243 113 AVE.C TX	1,982	\$83,000	8/4/2016	90,300	5F18	1.09	0.08	9000	0	406	172	0
1112 815 E PARK AVE TX	2,073	\$58,555	5/23/2016	71,900	5F	1.23	0.22	7400	4,100	0	180	448
5910 1401 16TH TX	2,314	\$97,500	3/3/2017	104,800	6M-	1.07	0.07	3,200	600	550	0	0
1068 108 AVE.I TX	2,315	\$111,000	9/1/2017	92,900	6F-	0.84	0.17	6,000	500	0	53	0
6126 1209 N AVE.K TX	2,461	\$140,000	11/1/2016	140,000	6M-	1.00	0.00	8,600	16,600	682	0	0
57		\$3,385,841		3,291,700		57.25	10.57					

Wt. Mean	0.97
Mean	1.00
COD	18.47

sort by date - no observable bias

sort by size - no observable bias

sort by class - indicated bias - see below

Prop ID	Situs Location	SQFT	Sale Price	Sale Date	Market	Class	Ratio	Dev	Land Valuc	Other Imp Va	Garage sqft op,cp	sqft Bsmt/ 2nd Stry
1861	337 Ave.c	336	\$12,000	2/3/2017	16,100	4	1.34	0.31	3500	0	0	0
1892	304 Ave.A	728	\$22,000	2/10/2016	22,900	4	1.04	0.00	4500	600	0	0
1404	230 Ave.C	728	\$42,000	8/23/2017	27,700	4+	0.66	0.38	2700	1,100	0	100
1626	309 N Ave.K	780	\$18,000	3/7/2016	21,000	4-	1.17	0.13	2400	700	0	50
1947	413 Long	884	\$41,500	11/4/2016	32,200	4+	0.78	0.26	3400	0	312	39
1801	323 Ave.E	936	\$25,000	12/16/2016	21,500	4	0.86	0.18	3700	0	0	0
1544	216 Ave.I	1,050	\$32,000	9/28/2016	28,700	4	0.90	0.14	3300	6,900	0	48
1863	338 Ave.B	1,052	\$38,000	8/30/2017	30,000	4	0.79	0.25	3800	0	288	54
6394	611 N AVE.K TX	1,056	\$29,000	6/21/2017	40,100	4	1.38	0.35	3700	0	0	0
1532	209 Ave.J	1,105	\$30,000	3/13/2017	36,100	4	1.20	0.17	3600	1,800	0	36
1075	109 AVE.J TX	1,107	\$40,168	8/2/2017	61,500	4	1.53	0.50	3400	900	324	180
1456	235 AVE.F TX	1,149	\$40,000	1/18/2017	49,600	4	1.24	0.20	2000	400	0	54
1323	201 Ave..A	1,200	\$40,000	12/2/2016	31,800	4	0.80	0.24	2600	500	0	0
1833	402 13th	1,248	\$50,000	9/12/2017	31,400	4+	0.63	0.41	2700	0	0	624
1324	109 UNION TX	1,280	\$55,000	10/20/2016	43,400	4+	0.79	0.25	2200	0	0	72
1180	129 Ave.E	1,344	\$34,000	12/29/2017	50,200	4	1.48	0.44	5700	800	0	0
16			\$548,668		544,200		16.58	4.19				

Wt. Mean	0.99
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SD

Mean	1.04
COD	25.27

Prop ID	Situs Location	SQFT	Sale Price	Sale Date	Market	Class	Ratio	Dev	Land Valuc	Other Imp Va	Garage sqft op,cp	sqft	Bsmt/ 2nd Stry
5247	902 IRVING TX	998	\$64,000	3/28/2017	62,000	5M+18	0.97	0.02	4,000	0	275	64	0
6076	618 Ave G	1,010	\$63,900	7/13/2016	77,100	5M18	1.21	0.21	4,000	500	286	64	0
6009	627 AVE.I TX	1,020	\$42,500	10/20/2016	45,000	5M-18	1.06	0.07	2800	0	266	60	0
5267	906 BREVARD TX	1,036	\$62,000	3/28/2017	60,100	5M-18	0.97	0.02	11000	0	280	15	0
5990	610 Ave. I	1,076	\$71,000	6/21/2016	66,000	5M18	0.93	0.06	3,800	100	299	56	0
1374	236 AVE.B TX	1,078	\$68,000	7/1/2016	46,900	5M+18	0.69	0.30	8700	1,900	0	0	0
5175	847 IRVING TX	1,080	\$35,000	6/12/2017	50,100	5M-18	1.43	0.44	2700	0	286	60	0
1026	135 N AVE.K TX	1,092	\$40,000	5/20/2016	52,700	5M-18	1.32	0.33	2800	0	264	24	0
1535	205 AVE.J TX	1,093	\$35,000	3/24/2016	48,300	5M-18	1.38	0.39	2100	0	240	117	0
6046	616 AVE.G TX	1,104	\$65,000	4/13/2016	58,000	5M18	0.89	0.10	3700	0	308	96	0
5903	1508 BLEVINS TX	1,119	\$75,000	9/22/2017	64,700	5M+18	0.86	0.13	4,000	0	253	0	0
5252	918 IRVING TX	1,128	\$50,000	8/29/2016	37,400	5M-18	0.75	0.24	4600	0	322	121	0
1938	416 AVE.B TX	1,140	\$64,000	12/7/2016	57,800	5M18	0.90	0.09	4900	0	336	0	0
2399	519 AVE.G TX	1,164	\$40,000	6/3/2016	50,400	5M-18	1.26	0.27	3500	0	432	30	0
1481	215 AVE.H TX	1,184	\$64,500	6/30/2016	47,400	5F+18	0.73	0.26	2600	0	0	200	0
2358	511 Ave. J	1,197	\$68,000	5/22/2017	50,200	5F+18	0.74	0.25	3,100	1,200	220	56	0
2358	511 AVE.J TX	1,197	\$66,276	5/22/2017	50,200	5F18	0.76	0.23	3100	1,200	220	56	0
2187	431 AVE.G TX	1,225	\$66,500	7/29/2016	59,200	5M+18	0.89	0.10	4400	600	0	48	0
1965	427 Long	1,227	\$75,000	11/30/2017	74,900	5M+18	1.00	0.01	3,400	0	0	32	0
5196	834 IRVING TX	1,248	\$64,800	8/5/2016	55,500	5F18	0.86	0.14	2800	0	312	64	0
5095	608 AVE.K TX	1,256	\$68,181	1/27/2017	50,100	5M+18	0.73	0.26	2000	2,500	0	124	0
5941	627 STAR TX	1,271	\$45,000	5/15/2017	69,600	5M-18	1.55	0.55	7600	0	341	56	0
2237	405 Ave. J	1,284	\$60,000	1/1/2018	52,500	5M18	0.88	0.12	3,900	1,400	220	290	0
2154	435 AVE.H TX	1,302	\$57,000	12/29/2016	53,700	5M-18	0.94	0.05	4500	0	319	64	0
5298	827 BLEVINS TX	1,305	\$65,000	5/4/2016	56,400	5M18	0.87	0.12	3100	300	480	300	0
1395	208 AVE.C	1,314	\$55,000	2/22/2017	61,300	5M-18	1.11	0.12	6500	100	464	546	319
5156	704 IRVING TX	1,323	\$60,000	4/29/2016	58,500	5M18	0.98	0.02	2700	200	0	144	0
1063	134 AVE.I TX	1,346	\$78,282	3/14/2017	65,100	5F+18	0.83	0.16	3400	6,700	0	0	0
1252	133 AVE.B TX	1,488	\$72,000	5/25/2016	72,200	5F+18	1.00	0.01	5000	1,200	0	96	576
1662	315 STAR TX	1,609	\$95,000	5/25/2017	77,800	5M18	0.82	0.17	8800	900	525	91	0
5943	623 STAR TX	1,633	\$84,900	9/23/2016	85,600	5M18	1.01	0.02	6,800	0	319	64	0
6365	705 STANTON TX	1,663	\$66,500	7/25/2017	81,900	5M18	1.23	0.24	3,700	1,200	0	44	0
1622	300 STAR TX	1,772	\$75,000	3/21/2016	74,700	5M-18	1.00	0.00	7600	500	523	336	0
6044	614 Ave. G	1,803	\$110,000	3/31/2016	98,000	5M+18	0.89	0.10	4,000	2,900	230	92	0
2301	421 N AVE.K TX	1,981	\$81,500	9/29/2016	78,200	5M18	0.96	0.03	2800	0	350	0	720
1243	113 AVE.C TX	1,982	\$83,000	8/4/2016	90,300	5F18	1.09	0.10	9000	0	406	172	0
1112	815 E PARK AVE TX	2,073	\$58,555	5/23/2016	71,900	5F	1.23	0.24	7400	4,100	0	180	448
37			\$2,395,394		2,311,700		36.70	5.98					

18

Wt. Mean	0.97
Mean	0.99
COD	16.28

Prop ID	Situs Location	SQFT	Sale Price	Sale Date	Market	Class	Ratio	Dev	Land Value	Other Imp Va	Garage sqft	op,cp sqft	Bsmt/ 2nd Stry
1068	108 AVE.I TX	2,315	\$111,000	9/1/2017	92,900	6F-	0.84	0.15	6,000	500	0	53	0
5917	1605 BLEVINS TX	1,939	\$93,279	9/29/2017	98,100	6M	1.05	0.06	4,000	1,300	0	85	0
6126	1209 N AVE.K TX	2,461	\$140,000	11/1/2016	140,000	6M-	1.00	0.01	8,600	16,600	682	0	0
5910	1401 16TH TX	2,314	\$97,500	3/3/2017	104,800	6M-	1.07	0.08	3,200	600	550	0	0
4			\$441,779		435,800		3.96	0.31					

Wt. Mean	0.99
Mean	0.99
COD	7.77

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METHODS AND ASSISTANCE PROGRAM 2016 REPORT
 Deaf Smith County Appraisal District



Glenn Hegar Texas Comptroller of Public Accounts

2018 MAP Review Exit Form

Deaf Smith Appraisal District

The reviewer **has discussed with me** all the determinations made for the mandatory items and the answers to review questions for the 2018 MAP review, after review of data submitted for the MAP review and the completion of the reviewer's on-site work. Items that currently have a Fail or a No are annotated below.

I understand that the answers to review questions and mandatory items as determined by the reviewer are subject to approval by Property Tax Assistance Division management.

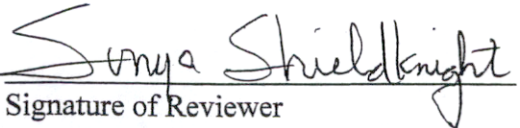
I understand that after the issuance of the preliminary report, documentation can be provided for review, and changes can be made to review question answers prior to the final report being released. I also understand that to ensure new data can be reviewed and changes can be made before the issuance of the 2018 Final MAP report, any new data I submit or prepare for the reviewer to check must be given to the reviewer by Nov. 1, 2018.

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


 Signature of Chief Appraiser (or designee)

2-28-18
 Date 2-28-18

Designee name: _____


 Signature of Reviewer

2-28-18
 Date

Reviewer Instructions: Make a copy of the signed and completed form and provide to the chief appraiser while onsite. Send the original signed copy to Emily Hightree. Keep a copy for your records.

Official Ballot *Boleta Oficial*

2017 NOVEMBER 7 CONS AMEND ELECTION
ELECCIÓN CONS ENMIENDA 7 DE NOVIEMBRE 2017
DEAF SMITH COUNTY TEXAS
CONDADO DE DEAF SMITH TEJAS
November 07, 2017- 7 de Noviembre 2017

Precinct *Precinto* 01

Instruction Text:

Please use a black or blue pen to mark your ballot. To vote for your choice in each contest, completely fill in the box provided to the left of your choice.

Texto de Instrucción

Favor de usar una pluma de tinta negra o azul para marcar su boleta. Para votar por su selección en cada carrera, llene completamente el espacio cuadrado a la izquierda de su selección.

**CONSTITUTIONAL AMENDMENT
ENMIENDA CONSTITUCIONAL**

PROPOSITION 1

"The constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of part of the market value of the residence homestead of a partially disabled veteran or the surviving spouse of a partially disabled veteran if the residence homestead was donated to the disabled veteran by a charitable organization for less than the market value of the residence homestead and harmonizing certain related provisions of the Texas Constitution."

Vote For or Against

PROPUESTA 1

"Enmienda constitucional que autoriza a la legislatura a ofrecer una exención del impuesto ad valorem de parte del valor de mercado de la residencia principal de un veterano parcialmente discapacitado o del cónyuge sobreviviente de un veterano parcialmente discapacitado si la residencia principal fue donada al veterano discapacitado por una organización benéfica por menos del valor de mercado de la residencia y que armoniza ciertas disposiciones relacionadas de la Constitución de Texas."

Vote Favor o Encontra

For *A Favor*

Against *En Contra*

PROPOSITION 2

The constitutional amendment to establish a lower amount for expenses that can be charged to a borrower and removing certain financing expense limitations for a home equity loan, establishing certain

authorized lenders to make a home equity loan, changing certain options for the refinancing of home equity loans, changing the threshold for an advance of a home equity line of credit, and allowing home equity loans on homesteads."

PROPUESTA 2

"Enmienda constitucional para establecer una cantidad menor para los gastos que se pueden cobrar a un prestatario y eliminar ciertas limitaciones de gastos de financiación para un préstamo con garantía hipotecaria, establecer ciertos prestamistas autorizados para hacer un préstamo con garantía hipotecaria, cambiar ciertas opciones para la refinanciación de los préstamos de segunda hipoteca, cambiar el umbral para un anticipo de una línea de crédito con respaldo hipotecario y otorgar préstamos con garantía hipotecaria sobre las granjas agrícolas."

Vote Favor o Encontra

For *A Favor*

Against *En Contra*

PROPOSITION 3

"The constitutional amendment limiting the service of certain office holders appointed by the governor and confirmed by the senate after the expiration of the person's term of office."

Vote For or Against

PROPUESTA 3

"Enmienda constitucional que limita el servicio de ciertos funcionarios públicos nombrados por el gobernador y confirmados por el senado después de la caducidad del mandato de la persona."

Vote Favor o Encontra

For *A Favor*

Against *En Contra*

pass

Official Ballot *Boleta Oficial*

2017 NOVEMBER 7 CONS AMEND ELECTION
ELECCIÓN CONS ENMIENDA 7 DE NOVIEMBRE 2017
DEAF SMITH COUNTY TEXAS
CONDADO DE DEAF SMITH TEJAS
November 07, 2017- *7 de Noviembre 2017*

Precinct *Precinto 01*

PROPOSITION 4

"The constitutional amendment authorizing the legislature to require a court to provide notice to the attorney general of a challenge to the constitutionality of a state statute and authorizing the legislature to prescribe a waiting period before the court may enter a judgment holding the statute unconstitutional."

Vote For or Against

PROPUESTA 4

"Enmienda constitucional que autorizaría a la legislatura a requerir que un tribunal notifique al fiscal general de una impugnación de la constitucionalidad de una ley estatal y autoriza al legislador a imponer un período de espera antes de que el tribunal pueda dictaminar que la ley estatal es inconstitucional."

Vote Favor o Encontra

For *A Favor*

Against *En Contra*

PROPOSITION 7

"The constitutional amendment relating to legislative authority to permit credit unions and other financial institutions to award prizes by lot to promote savings."

Vote For or Against

PROPUESTA 7

"Enmienda constitucional relativa a la autoridad legislativa para permitir que las cooperativas de crédito y otras instituciones financieras otorguen premios por sorteo para promover el ahorro."

Vote Favor o Encontra

For *A Favor*

Against *En Contra*

PROPOSITION 5

"The constitutional amendment on professional sports team charitable foundations conducting charitable raffles."

Vote For or Against

PROPUESTA 5

"Enmienda constitucional sobre fundaciones benéficas de equipos deportivos profesionales que realizan rifas caritativas."

Vote Favor o Encontra

For *A Favor*

Against *En Contra*

PROPOSITION 6

"The constitutional amendment authorizing the legislature to provide for an exemption from ad valorem taxation of all or part of the market value of the residence homestead of the surviving spouse of a first responder who is killed or fatally injured in the line of duty."

Vote For or Against

PROPUESTA 6

"Enmienda constitucional que autoriza a la legislatura a ofrecer una exención del impuesto ad valorem de la totalidad o parte del valor de mercado de la residencia principal del cónyuge sobreviviente de un agente de primera intervención quien es matado o herido de muerte en acto de servicio."

Vote Favor o Encontra

For *A Favor*

Against *En Contra*

p455

MARK

REPORT TO THE DEAF SMITH COUNTY APPRAISAL DISTRICT BOARD OF DIRECTORS

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

As of August 18, 2017

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

Some bills will require approval of constitutional amendments by Texas voters November 7.

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

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

- **COMPTROLLER PROHIBITED FROM POSTING ON WEB SITE HOTEL OCCUPANCY TAX DATA** SB1086 Seliger Adds 156.155. SB 1086 adds that the Comptroller may not post on a public website information that identifies an individual hotel occupancy tax information. The Comptroller has removed access to the Hotel Data Search page and adds that users are still permitted to request the data by submitting an open records request. Effective: 5/18/17. Status: NEW LAW. Governor signed SB 1086 5/18/17.
- **CHIEF APPRAISER GIVEN AUTHORITY TO CORRECT ERRONEOUS DENIAL OR CANCELLATION OF EXEMPTION** SB945 Bettencourt Amends 25.25 expands the authority of the chief appraiser to correct the appraisal roll after certification to include correcting an erroneous denial or cancellation of a homestead exemption for the disabled or elderly or an exemption for a disabled veteran. Effective:5/22/17. Status: NEW LAW. Governor signed SB 945 5/22/17.
- **APPRAISAL AND PROTEST DEADLINES CHANGED** HB2228Murphy Amends 11.4391, 21.09, 22.23, 41.11, 41.44. HB2228 Moves the general protest deadline to May 15 (instead of before April 1) or 30 days after receipt of notice, whichever is later. Effective:1/1/2018. Status: NEW LAW. Governor signed HB 2228 6/1/17.
- **PARTIAL EXEMPTION APPLIED TO DONATED DISABLED VETERAN'S HOMESTEAD;** HB150, HJR21 Bell Amends 11.132 and 33.06; amends Tex. Const. Art. 8, Sec.1(b)(1) HB150 and the constitutional amendment amend the partial homestead exemption for disabled veterans to include housing donated to a disabled veteran for less than 50% of the estimate of market value by the charitable organization that donates the housing. Presently, this exemption is available only to those homes donated at no cost. Effective: 1/1/2018, if voters approve constitutional amendment November 7, 2017. Status: Governor signed HB 150 6/15/17. HJR 21 will be on November 7 ballot.
- **LATE APPLICATION DEADLINE EXTENDED FOR HOMESTEAD AND DISABLED VETERAN'S EXEMPTIONS** HB626 Workman Amends 11.431, 11.439 HB 626 extends the deadline for the late application for a homestead exemption to two years after the delinquency date for the home taxes. Current law requires filing the application no later than one year after the delinquency date. For the disabled veteran's exemption in Section 11.22, the application deadline is extended to no later than five years (from one year) after the delinquency date. Effective: 9/1/2017. Status: NEW LAW. Governor signed HB 626 5/29/17.
- **CAD LIMITED ON REAPPLICATION BY TOTALLY DISABLED VETERAN** HB1101 Pickett Amends 11.43 HB1101 prevents the chief appraiser from requesting a new homestead exemption application to confirm current qualifications from a totally disabled veteran who has a permanent total disability determined by the Veterans Administration. Effective:1/1/2018. Status: NEW LAW. Governor signed HB 1101 5/26/17.
- **USE REQUIREMENT DEFINED FOR TANGIBLE PERSONAL PROPERTY MOVING IN AND OUT OF TEXAS** HB3103 Darby Amends 11.01 HB3103 addresses tangible personal property used in Texas and outside

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

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

refund due to a correction decreasing tax liability on the property. Effective: 5/26/17. Status: NEW LAW. Governor signed HB 2989 5/26/17.

- **RIGHT TO DEFER PROPERTY TAXES EXTENDED TO DISABLED VETERANS** HB217 Canales Amends 33.06 authorizes those individuals who qualify for the disabled veteran's exemption in Tax Code Section 11.22 may defer or abate the collection of delinquent taxes. Those individuals qualify for the disabled veteran's partial exemption depending on percentage of disability in Tax Code Section 11.22. It does not matter that the person may have applied his or her 11.22 exemption to a property other than the homestead.
 - This right to defer also is granted to the surviving spouse or surviving child of a deceased disabled veteran, pursuant to Section 11.22. Effective: 9/1/2017. Status: NEW LAW. Governor signed HB 217 5/18/17.
- **TAX DEFERRAL INTEREST RATE CHANGED;** HB150, HJR21 Bell Amends 11.132 and 33.06; amends Tex. Const. Art. 8, Sec. 1(b)(1) HB150 lowers the interest rate on tax deferrals from the present 8% to 5% for those deferrals filed by the elderly, disabled and now disabled veterans (see HB 217 above). The change in interest rate applies only to interest that accrues on or after the bill's effective date, regardless of whether the deferral period began before that date. Effective: 1/1/2018, if voters approve constitutional amendment November 7, 2017. NEW LAW. Governor signed HB 1128 5/26/17.
- **ADDITIONAL PROCEDURE ADDED FOR DISHONORED CHECK** SB492 West Amends Local Government Code 130.006 the county tax assessor-collector may use private collection agency for a returned check. Effective: 5/4/2017, NEW LAW. SB 492 signed by Governor 5/4/17.
- **GOVERNMENTAL BODY PROVIDES PUBLIC RECORDS ON PUBLIC WEB SITE** SB79 Nelson Amends Government Code 552.221 SB 79 of providing requested public records on a website maintained by the governmental body. Effective: 9/1/2017. Status: NEW LAW. Governor signed SB79 6/9/17.
- **CELL PHONES RESTRICTED WHEN DRIVING** HB62 Craddick Adds Transportation Code 545.4251 and amends 521.161, 545.424, 545.425, 708.052 HB 62, the Alex Brown Memorial Act, restricts the use of cell phones while driving. Effective: 9/1/2017. Status: NEW LAW. Governor signed HB 62 6/6/17.

DEAF SMITH COUNTY APPRAISAL DISTRICT

REAPPRAISAL PLAN

TAX YEARS 2017 AND 2018

AS ADOPTED BY THE BOARD OF DIRECTORS

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

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

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EXECUTIVE SUMMARY

TAX CODE REQUIREMENTS

Passage of Senate Bill 1652 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 Nbhd 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 Nbhd 2 and 4. If at all possible (and that is a big IF) try to get a couple of sales in Nbhd 6 to come up with a negative adjustment factor to apply to the Old/Poor class and then appraise the property.

WORK PLAN SCHEDULE

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

TIME LINE/WORK PLAN FOR 2017

October 2016

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

November 2016

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

December 2016

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

January 2017

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

February 2017

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

March 2017

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

April 2017

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

May 2017

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

June 2017

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

July 2017

- Chief Appraiser to certify appraisal roll to each taxing unit by July 25th.
- Effective Tax Rates.
- CAD reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005).
- ARB (Appraisal Review Board) approves appraisal records by July 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

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- Ratio Studies - a) Market value of ag-land, b) major residential nbhds, c) commercial properties. (Appraisers will analyze ratio studies and determine the areas, categories or nbhds that will need to be appraised.) Preliminary results show that the Rural needs to be reappraised / inspected, and the commercial and In Town residential areas will be a schedule adjustment.
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- Import / Export values for overlapping property.

September 2018

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

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

Contents:

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

Properties covered by this procedures document:

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

Schedules:

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

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

Reappraisal Plan:

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

Identifying upgrades, changes, or improvements to existing properties:

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

- between late Dec - Jan 15-16*
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.

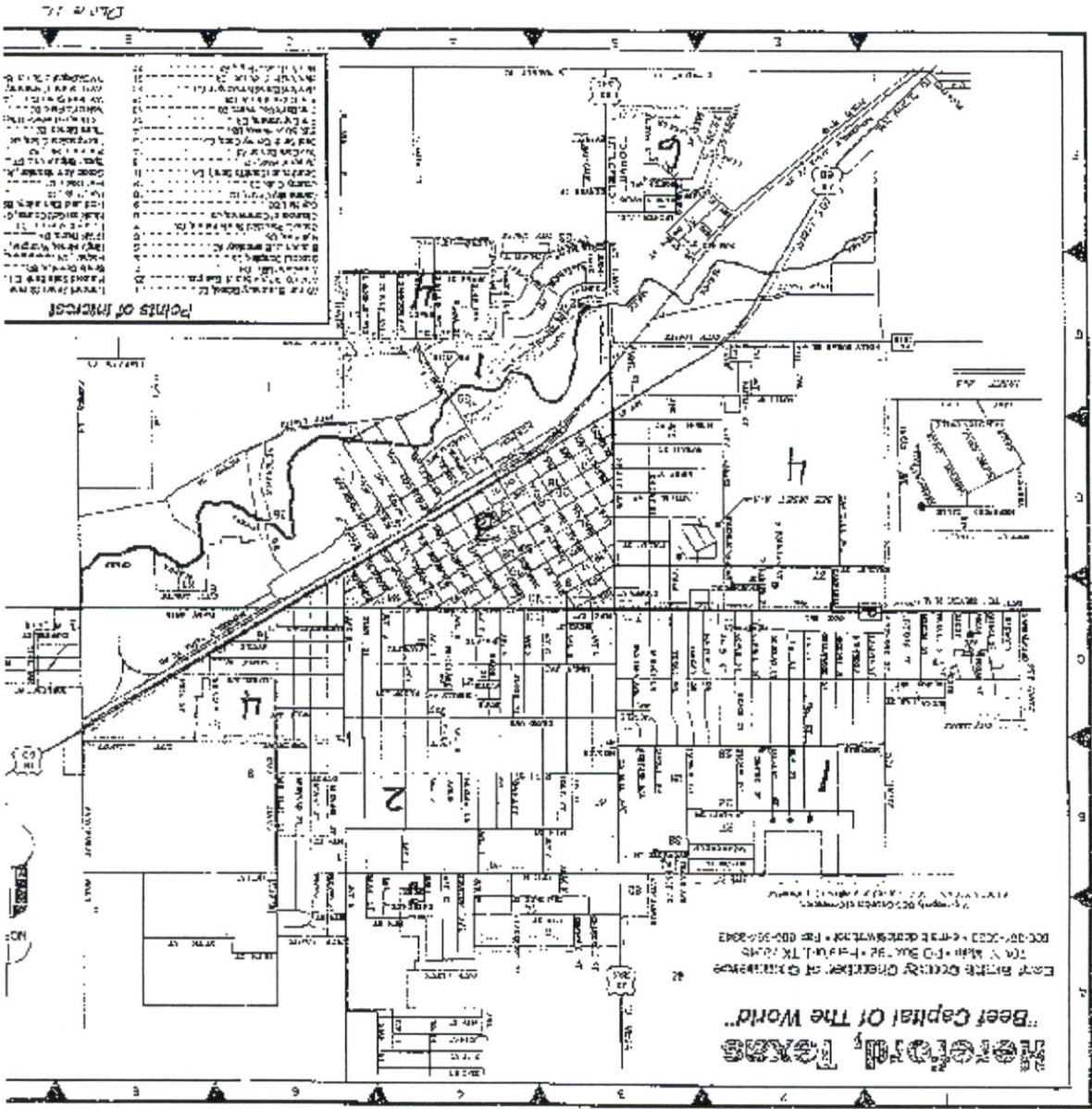
Uniformity:

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
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- (19) SOUTHWESTERN PUBLIC SERVICE CO
- (20) SW BELL TELE LP (INCL)
- (21) TEJAS INDUSTRIES INC (formerly Herford Bi Products)
- (22) TRANSWESTERN PIPELINE CO
- (23) NUS TAR LOGISTICS
- (24) VALOR TELECOM
- (25) WT SERVICES INC
- (26) WEST TEXAS GAS INC
- (27) WEST TEXAS RURAL TELE COOP INC
- (28) HEREFORD RENEWABLE
- (29) WHITE ENERGY
- (30) RICHARDSON INTL
- (31) SHARYLAND
- (32) TX HEREFORD WIND *
- (33) CHERMACK
- (34) MARIAH

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



APPENDIX: Communication tools

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

•Types of Communication

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

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

◦ Internal communication is essential to 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. K
- 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 Allen

Chairman

Cary H. Blair

Secretary

D. J. [unclear]

Chief Appraiser

Date 7-28-16

Morgan Ad Valorem Services, Inc.

CONTRACT FOR APPRAISAL SERVICES

PERSONAL PROPERTY

Prepared for

DEAF SMITH COUNTY APPRAISAL DISTRICT

FOR YEAR(S)
2017/2018

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

CONTRACT FOR APPRAISAL SERVICES

PERSONAL PROPERTY

STATE OF TEXAS §

COUNTY OF DEAF SMITH §

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

W I T N E S S E T H

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

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

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

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

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

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

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

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

A. "Appraisal District" shall mean the Board of Directors of the DEAF SMITH COUNTY APPRAISAL DISTRICT.

B. "Appraisal Firm" shall mean Morgan Ad Valorem Services, Inc., a professional appraisal firm, of P.O. Box 8938, Amarillo, Randall County, Texas.

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

The Appraisal Firm agrees as follows:

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

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

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

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

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

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

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

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

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

TERMINATION

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

The Appraisal District agrees as follows:

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

2017/2018 (per year)

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

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

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

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

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

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

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

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

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

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

IN WITNESS WHEREOF, the parties to this agreement have hereunto set their hands this 28th day of JULY, 2016

E. J. ...
CHAIRMAN, BOARD OF DIRECTORS

DIRECTOR

DIRECTOR

DIRECTOR

DIRECTOR

DEAF SMITH COUNTY APPRAISAL DISTRICT

Cary H. ...
SECRETARY, BOARD OF DIRECTORS

...
DIRECTOR

...
DIRECTOR

...
DIRECTOR

DIRECTOR

APPROVED BY:
...
CHIEF APPRAISER

...
Morgan Ad Valorem Services, Inc.

ATTACHMENT 'A'

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

- (1) ADM GRAIN (formerly ADM FARMLAND)
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 - (3) ADM GROWMARK (DBA ADM CORNSWEETNERS)
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 - (6) BNSF RAILWAY
 - (7 -11) CAVINESS - 5 ENTITES (JOINT VENTURE/BEEF PACKER/DEVELOPMENT CORP/PACKING/PALO DURO MEAT)
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 - (15) AGRITEXAS LP
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 - (17) RICHARDSON MILLING
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 - (19) SOUTHWESTERN PUBLIC SERVICE CO
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 - (21) TEJAS INDUSTRIES INC (fmly Herford Bi Products)
 - (22) TRANSWESTERN PIPELINE CO
 - (23) NUSTAR LOGISTICS
 - (24) VALOR TELECOM
 - (25) WT SERVICES INC
 - (26) WEST TEXAS GAS INC
 - (27) WEST TEXAS RURAL TELE COOP INC
 - (28) HEREFORD RENEWABLE
 - (29) WHITE ENERGY
 - (30) PANHANDLE MILLING
 - (31) SHARYLAND
 - (32) TX HEREFORD WIND
 - * (33) Astra Wind LLC (Transmission lines only)
 - * (34) MARIAH ENERGY (Transmission Lines only)
 - * (35) PATTERN RENEWABLES (Broadview Energy) - Wind farm
- (Note, not included as of 11-16-16 contract : Chermac energy to be added in 2018 possibly, and Canadian Breaks may be added for 2017.
Agent for Canadian breaks does not think there will be anything on site as of 1-1-17 in Deaf Smith County.)
(Note Wind farms added to contract at \$750 per wind farm)

27447	NATURAL GAS PIPELINE	MAV	27.61 MILES PIPELINE	1,190,800	P
25465	NUSTAR ENERGY LP	MAV	TOWNSHIP 4 RANGE 3 SECTION 7 S300' N330' E30'	31,100	R
25711	NUSTAR ENERGY LP	MAV	25.4 MI OF 10' STEEL PIPELINE (LOC IN WALCOTT	951,600	P
25759	NUSTAR ENERGY LP	MAV	11.12 MILES OF 10' STEEL (LOC IN DEAF SMITH CC	416,600	P
26821	NUSTAR ENERGY LP	MAV	WALCOTT PUMPING STATION	444,900	P
24441	PAISANO PRONTO, LTD	MAV	NATURAL GAS PIPELINE - WILDORADO ISD - 3.57	134,500	P
919389	PALO DURO MEAT PROCESSING	MAV	INDUSTRIAL PERSONAL PROPERTY LOCATED AT C	266,100	P
24430	PANHANDLE MILLING, LLC	MAV	BLOCK 7 SECTION 20, 1 AC OUT OF SE/CORNER, A	1,597,300	R
27450	PANHANDLE MILLING, LLC	MAV	MILL EQUIPMENT	3,000,000	P
27454	PANHANDLE MILLING, LLC	MAV	INVENTORY	12,427,400	P
28080	PANHANDLE MILLING, LLC	MAV	MACHINERY/EQUIPMENT NOT ON R8331	4,520,700	P
920164	SHARYLAND UTILITIES	MAV	INDUSTRIAL PERSONAL PROPERTY (SUB STATION	30,002,200	P
920396	SHARYLAND UTILITIES	MAV	LS03 3.43 MILES 345 KV, WILDORADO ISD	2,658,500	P
920397	SHARYLAND UTILITIES	MAV	LS03 2.12 MILES 345 KV VEGA ISD	1,345,500	P
12156	SOUTHWESTERN BELL TELEPHONE	MAV	TELEPHONE LINES & APPURTENANCES OUT SIDE C	587,300	P
12157	SOUTHWESTERN BELL TELEPHONE	MAV	TELEPHONE LINES & APPURTENANCES IN CITY	620,500	P
5593	TEJAS INDUSTRIES INC.	MAV	BLOCK K-3 SECTION 39 NW/4, 162.39 AC, A-287	6,025,700	R
11735	TEJAS INDUSTRIES INC.	MAV	BUSINESS PERSONAL PROPERTY	34,906,100	P
8292	TRANSWESTERN PIPE LINE	MAV	BLOCK B-5 SECTION 144, PT NW/4 (IMPROVEMEN	1,551,200	R
12160	TRANSWESTERN PIPE LINE	MAV	PIPELINE 16.96 MILES (1960 24') EQUIP, MATERIA	491,500	P
27457	TRANSWESTERN PIPE LINE	MAV	VEHICLES	95,800	P
27837	TRANSWESTERN PIPE LINE	MAV	MATERIALS & SUPPLIES	18,500	P
920808	TX HEREFORD WIND, LLC	MAV	BLOCK M-7 SECTION 42 WIND FARM AND BLDGS	219,495,500	R
12395	VALOR TELECOM ENTERPRISES	MAV	TELEPHONE LINES & APPURTENANCES - DEAF SMIT	19,200	P
12397	VALOR TELECOM ENTERPRISES	MAV	TELEPHONE LINES & APPURTENANCES - DEAF SM	62,300	P
12398	VALOR TELECOM ENTERPRISES	MAV	TELEPHONE LINES & APPURTENANCES - HEREFOR	11,400	P
26325	VALOR TELECOM ENTERPRISES	MAV	TELEPHONE LINE & APPURTENANCES IN WILDOR	29,400	P
921086	VESTAS AMERICAN WIND TECHNOLOGY INC	MAV	INDUSSTRIAL PERSONAL PROPERTY - TX HEREFOR	135,100	P
918461	W E HEREFORD LTD	MAV	BLOCK K-3 SECTION 42, (S OF RR, E OF ADM),15.3	53,902,400	R
918463	W E HEREFORD LTD	MAV	BLOCK K-3 SECTION 42,(175' X 320'),1.286 ACRES	308,600	R
11738	W T SERVICES INC	MAV	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES	287,200	P
11815	W T SERVICES INC	MAV	INVENTORY & W T SERVICES PHONE SERVICE (WE	26,000	P
100 TOTAL				668,958,300	

28261	ADM CORN PROCESSING	MAV	BUSINESS PERSONAL PROPERTY CORN INVENTOR	-	P
920545	ADM CORN PROCESSING	MAV	BUSINESS PERSONAL PROPERTY Canola pellets - r	4,217,900	P
5630	ADM GRAIN	MAV	BLOCK K-3 SECTION 42 PT S OF RAILROAD, 81.81 /	1,947,800	R
8071	ADM GRAIN	MAV	BLOCK M-7 SECTION 151, W PT S OF RY, 191.54 A	4,755,100	R
11710	ADM GRAIN	MAV	EQUIPMENT, INVENTORY, VEHICLES, F&F	2,992,500	P
26620	ADM GRAIN	MAV	FURNITURE & FIXTURES OFFICE EQUIPMENT	900	P
27436	ADM GRAIN	MAV	COMPUTERS	42,600	P
27437	ADM GRAIN	MAV	VEHICLES	3,300	P
27438	ADM GRAIN	MAV	RAILROAD LOCOMOTIVE	7,200	P
27439	ADM GRAIN	MAV	INVENTORY	4,261,200	P
27440	ADM GRAIN	MAV	PERSONAL PROPERTY (Inventory)	5,966,100	P
27460	ADM GRAIN	MAV	PERSONAL PROPERTY 6.7 MILES W OF MAIN ST O	2,739,600	P
27461	ADM GRAIN	MAV	RAILROAD TRackage	278,400	P
27835	ADM GRAIN	MAV	SCALES - PELLET	14,600	P
5837	ADVANTA US, INC.	MAV	BLOCK K-3 SECTION 59 SE COR, 1 AC, A-357(SE/CC	78,400	R
12162	AGRITEXGAS, LP	MAV	NATURAL GAS PIPELINE - VEGA ISD/IN WATER DIS	96,600	P
24442	AGRITEXGAS, LP	MAV	NATURAL GAS PIPELINE - ADRIAN ISD - 1.72 MILE:	121,900	P
920568	AGRITEXGAS, LP	MAV	PIPELINES	879,600	P
920569	AGRITEXGAS, LP	MAV	PIPELINE	117,400	P
921105	ASTRA WIND LLC	MAV	TRANSMISSION LINE IN DEAF SMITH COUNTY	420,500	P
10603	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL (WALCOTT AREA) 15.30 MILES 2' PLAS	132,700	P
10604	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL (OUT OF CITY METERS & PIPELINES)	434,600	P
10605	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL (IN TOWN METERS, INVENTORY & VEH	3,322,700	P
12147	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL - WILDERADO ISD IN DEAF SMITH CO -	24,900	P
12163	ATMOS ENERGY / WES-TEX DIVISION	MAV	PIPELINES	393,600	P
12164	ATMOS ENERGY / WES-TEX DIVISION	MAV	NATURAL GAS PIPELINE - WALCOTT ISD - 23.54 M	266,500	P
22798	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL - FRIONA ISD IN DEAF SMITH CO - PIPE	1,200	P
26289	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL - ADRIAN ISD IN DEAF SMITH CO - PIPE	95,300	P
26290	ATMOS ENERGY / WES-TEX DIVISION	MAV	PERSONAL - VEGA ISD IN DEAF SMITH CO - PIPELI	10,300	P
7913	ATMOS ENERGY CORP.	MAV	BLOCK M-7 SECTION 109, E300' W2486' N200'	11,600	R
26485	AZTECA MILLING L P	MAV	INV, F&F, VEH	1,076,100	P
26580	AZTECA MILLING L P	MAV	BLOCK 7 SECTION 20, BUILDING & EQUIP	9,445,900	R
921257	BROADVIEW ENERGY JN LLC	MAV	WIND TURBINES AND COLLECITON SYSTEM	60,000,000	R
12138	BURLINGTON NORTHERN & SANTA FE	MAV	MAINLINE,SIDE TRACT,SIGNALS,& COMMUNICAT	8,063,300	P
12140	BURLINGTON NORTHERN & SANTA FE	MAV	OUT OF CITY LIMIT, MAINLINE, SIDE TRACT, SIGN	31,899,100	P
26819	BURLINGTON NORTHERN & SANTA FE	MAV	VEHICLES, F&F, STORAGE BLDG	146,600	P
27330	CAVINESS BEEF PACKERS, LTD	MAV	INVENTORY	3,977,800	P
8070	CAVINESS DEVELOPMENT LTD	MAV	BLOCK M-7 SECTION 151, N OF RR, 177.1 AC, A-15	15,564,800	R
28263	CAVINESS DEVELOPMENT LTD	MAV	INDUSTRIAL PERSONAL PROPERTY (KILL FLOOR) N	4,420,200	P
919390	CAVINESS DEVELOPMENT LTD	MAV	BLOCK M-7 SECTION 151, INDUSTRIAL BUILDING AI	17,009,000	R
919392	CAVINESS DEVELOPMENT LTD	MAV	INDUSTRIAL PERSONAL PROPERTY (FAB FACILITY)	8,083,200	P
919686	CAVINESS DEVELOPMENT LTD	MAV	INDUSTRIAL PERSONAL PROPERTY (RENDERING P	8,480,700	P
919919	CAVINESS DEVELOPMENT LTD	MAV	INDUSTRIAL PERSONAL PROPERTY HIDES/RENDEF	6,468,500	P
27995	CAVINESS JOINT VENTURE	MAV	BUSINESS PERSONAL PROPERTY	31,900	P
11670	CAVINESS PACKING CO INC	MAV	EQUIP-INVENTORY-VEHICLE	841,500	P
5395	DEAF SMITH CO ELECTRIC COOP	MAV	MABRY BLOCK 17 BURKS, BLOCK 1, LOTS 1-17 & 2	658,900	R
5783	DEAF SMITH CO ELECTRIC COOP	MAV	BLOCK K-3 SECTION 58, IN SE/4, (approx. W330' o	25,100	R
12142	DEAF SMITH CO ELECTRIC COOP	MAV	PHASE 1-2-3 LINES & 69 KV LINES & SUBSTATIONS	3,227,700	P
12143	DEAF SMITH CO ELECTRIC COOP	MAV	VEHICLES, MATERIALS, OFFICE EQUIPMENT	775,700	P
12144	DEAF SMITH CO ELECTRIC COOP	MAV	PERSONAL - LINE IN VEGA ISD	236,700	P
12145	DEAF SMITH CO ELECTRIC COOP	MAV	PERSONAL - WALCOTT ISD - LINE & SUB STATION	681,100	P
24383	DEAF SMITH CO ELECTRIC COOP	MAV	PERSONAL - LINE IN ADRIAN ISD	289,500	P
26822	DEAF SMITH CO ELECTRIC COOP	MAV	PHASE 1-2-3 LINES	7,000	P
12148	FARMERS ELECTRIC COOP	MAV	PERSONAL-WALCOTT ISD* ELECT CO. 19.55 MILE	117,700	P
24381	FARMERS ELECTRIC COOP	MAV	PERSONAL - ADRIAN ISD * ELECT CO 3.96 MILES L	25,900	P
920529	FIBERLIGHT, LLC	MAV	FIBER OPTIC CABLE COMPANY - BUSINESS PERSONAL	743,200	P
920530	FIBERLIGHT, LLC	MAV	FIBER OPTIC CABLE COMPANY - BUSINESS PERSONAL	22,300	P
920531	FIBERLIGHT, LLC	MAV	FIBER OPTIC CABLE COMPANY - BUSINESS PERSONAL	204,300	P
920532	FIBERLIGHT, LLC	MAV	FIBER OPTIC CABLE COMPANY - BUSINESS PERSONAL	68,100	P
920920	GREEN PLAINS ETHANOL STORAGE LLC	MAV	BLOCK K-3 SECTION 18, 4.71 AC (see meets & bou	3,575,000	R
28074	GREEN PLAINS HEREFORD LLC	MAV	BLOCK K-3 SECTION 23 NE/PT SOUTH OF HWY 60,	721,500	R
28077	GREEN PLAINS HEREFORD LLC	MAV	BLOCK K-3 SECTION 18, N2,651'OF W3965', (excej	55,000,000	R
918962	GREEN PLAINS HEREFORD LLC	MAV	INDUSTRIAL PERSONAL PROPERTY - INVENTORY	10,393,600	P
8069	GSM LAND HOLDINGS, LTD	MAV	BLOCK M-7 SECTION 151 E PT S RY, LAND & BLDG	1,140,800	R
921097	MARIAH DEL NORTE LLC	MAV	TRANSMISSION LINES, EQUIP & INV.	3,251,000	P
10505	NATURAL GAS PIPELINE	MAV	PIPELINE - 1.76 MILES (WILDORADO AREA)	75,900	P
12151	NATURAL GAS PIPELINE	MAV	COMPRESSOR STATION #169	681,000	P
22795	NATURAL GAS PIPELINE	MAV	BLOCK M-7 SECTION 92 S660' E1320' W2292.8', 2	331,800	R

Morgan Ad Valorem Services, Inc.
TERMS & CONDITIONS

INSURANCE & INDEMNIFICATION:

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

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

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

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

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

FORCE MAJEURE:

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

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

ARBITRATION:

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

NON-SOLICITATION

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

ADDITIONAL COMPENSATION:

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

COMPANY RIGHT TO STOP WORK FOR NON-PAYMENT:

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

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.
 Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

**OFFICE USE ONLY
 CERTIFICATION OF FILING**

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.
 Morgan Ad Valorem Services, Inc
 Amarillo, TX United States

Certificate Number:
 2016-137374

Date Filed:
 11/16/2016

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.
 Deaf Smith Central Appraisal District

Date Acknowledged:

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.
 PP-2017-2018001
 Appraisal Services

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary
	Morgan, James	Amarillo, TX United States	X	

5 Check only if there is NO Interested Party.

6 AFFIDAVIT I swear, or affirm, under penalty of perjury, that the above disclosure is true and correct.

 Signature of authorized agent of contracting business entity

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said _____, this the _____ day of _____, 20_____, to certify which, witness my hand and seal of office.

 Signature of officer administering oath

 Printed name of officer administering oath

 Title of officer administering oath

Mike Arismendez
Chair

Thomas F. Butler
Vice Chair



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

Registered Professional Appraiser

JAMES RENARD MORGAN

Registration Number: 69494

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

Registration Expires: OCTOBER 31 2018

Brian E. Francis
Executive Director

lic-430.dff

Mike Arismendez
Chair

Thomas F. Butler
Vice Chair



Helen Callier
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Ravi Shah
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Registered Professional Appraiser

MIKE G BRENNER

Registration Number: 69493

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

Registration Expires: OCTOBER 31 2018

Brian E. Francis
Executive Director

lic-430.dff

**Deaf Smith County Appraisal District
2018 Ag Values (Crop Year 2016)
Recap Sheet**

CATEGORY		FINAL VALUE PER ACRE
Irrigated Cropland	240	\$230.00
Dry Cropland	152	\$150.00
Native Pasture	68	\$60.00

CAP RATE 0.1000
2016 PAYMENT PAID OCT 2017
USED PLC PAYMENTS AND ARC FOR CORN
IRG
WHEAT 70
MILO 118
CORN ARC 70
COTTON 20 GINNING COST SUB

GETJOE TO LOWER THE VALUE OF FENSE 1-512-936-6945

IRRIGATED CROPLAND					
	CASH	SHARE	SELECT (C or S)	NET TO LAND	Comptroller
2011 (Drop)			S	\$10.55	\$1.82
2012			S	\$12.91	\$9.21
2013			S	\$5.89	\$0.02
2014			S	\$17.41	\$10.19
2015			S	\$38.29	\$50.18
2016	\$52.00	\$45.93	S	\$45.93	EST 48
	5 YEAR AVERAGE NTL			\$24.08	\$23.52
	4YEAR			\$18.63	\$17.40
IRRIGATED CROPLAND VALUE					

Cash Lease			
NO	Sprinkler (Irrigated)		Row Crop
	\$60.00 Per Acre		Per Acre
	WELL DEP		Well Depr.
	\$3.86 Tax		Tax
	\$4.20 Management		Management
	\$51.94 NTL SAY 52		NTL
	\$510.00 NTL/Cap Rate		NTL/Cap Rate
Sprinkler Row Crop			
Irrigated Average		Per Acre	

DRY CROPLAND					
	CASH	SHARE	SELECT (C or S)	NET TO LAND	Comptroller
2011 (Drop)			S	\$10.86	\$4.76
2012			S	\$12.96	\$13.23
2013			C	\$14.24	\$9.97
2014			C	\$14.92	\$14.47
2015			C	\$16.78	\$18.13
2016			C	17.22	EST 17.72
	5 YEAR AVERAGE NTL			\$15.22	\$14.70
	4YEAR			\$14.72	\$13.95
DRY CROPLAND VALUE					

Cash Lease			
NO	Dry Land Per Acre	NASS	23
	Domestic Well	NO	20 SURVEY
	Tax	2.77	EST STATE 25
	Fence	1.4	\$2.37 2.77 TAX
	Management	1.61	\$2.76 2.76 FENSE
			\$1.40 1.75 MNGT
			DOM WELL NO
	\$0.00 NTL	17.22	\$13.26
	\$0.00 NTL/Cap Rate		17.72
Dry Cropland			

AND A TYPICAL CASH
50/AC AND IHAD A SI
ON 1/4 SHARE CROP

IN 2013 STATE USED SHARE INSTEAD OF CASH LEASE WOULD HAVE BEEN 13.68 SEE IF THEY CHG THIS

NATIVE PASTURELAND			
		NET TO LAND	Comptroller
2011 (Drop)		\$5.61	\$5.89
2012		\$5.89	\$5.88
2013		\$7.15	\$6.30
2014		\$7.03	\$6.31
2015		\$6.96	\$5.30
2016		6.47	EST 5.12
	5 Year Average	\$6.70	\$5.78
	4YEAR	\$6.75	\$5.94
NATIVE PASTURE VALUE			

NATIVE GRASS CASH LEASE DSCAD		COMPTROLLER	IMPROVED PASTURE
LEASE	10	10	10
TAX	1.18	1.18	7 SUBCIDY
FENSE	1.4	2.76	TAX 1.45
WATER	0.25	0.24	FENSE 2.76
MNGT	0.7	0.7	.24 WATER
NET	6.47	5.12	MNGT 1.19
			NET 11.36 SAY 10

**Deaf Smith County Appraisal District
2018 Ag Values**

Irrigated Cropland for Crop Year 2016

Crop Information	Acres and Yields						Prices			Crop Mix		
	Crop	USDA-NASS		Yield	Unit	Skip %	Yield/ Planted	Price	Unit	% Acres	x NTL =	Contri- bution
Planted		Harvested										
Corn	58,668	55,735	180	Bushels		171	\$3.28	Bushels	40.50%	60.15	24.36	
Cotton	17,600	15,840	1000	Pounds		900	\$0.68	Pounds	12.20%	74.38	9.07	
Sorghum	14,500	13,775	72	Bushels		68	\$3.25	Bushels	10.00%	18.10	1.81	
Wheat	54,000	51,300	58	Bushels		55	\$3.60	Bushels	37.30%	28.65	10.69	
CORN SILAGE			NO	Ton				Ton	0.00%		0.00	
SORGHUM SILAGE			NO	Ton				Ton	0.00%		0.00	
Totals	144,768	136,650								FINAL NTL - SHARE LEASE	45.93	

Irrigated Corn Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Corn	Bushels	171.00	25%	3.28	140.22
ARCH PAYMENT	Acre	1.00	25%	70.00	17.50
Other (Specify) Stalks	Acre	1.00	25%	10.00	2.50
Total Income					160.22
Variable Expenses					
Fertilizer	Acre		25%	120.00	30.00
Insecticide	Acre		25%	25.00	6.25
Herbicide	Acre		25%	35.00	8.75
Harvest	Bushels		25%	100.00	0.00
Dry	Bushels		33%		
Crop Insurance	Acre		25%	40.00	10.00
Irrigation	Acre		0%		
Seed	Acre		33%		
Total Variable Expenses					55.00
Fixed Expenses					
Management	Acre		100%		11.21
Well Expense	Acre		100%		30.00
Taxes	Acre		100%		3.86
SPRINKLER LEASE	Acre	30.00	100%		
Total Fixed Expenses					45.07
Total Expenses					100.07
Corn Net to Land					60.15

Irrigated Cotton Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Cotton	Pounds	900.00	25%	0.68	153.00
Cottonseed-	Tons	1.00	25%	140.00	35.00
Prod. Flex Cnt. Pmnts.	Acre		25%	20.00	5.00
IINSURANCE	Acre		25%		0.00
Total Income					193.00
Variable Expenses					
Fertilizer	Acre		25%	80.00	20.00
Insecticide	Acre		25%	25.00	6.25
Herbicide	Acre		25%	50.00	12.50
Harvest	Cwt.		25%	100.00	0.00
Gin, Bag & Tie	Cwt.		25%	90.00	22.50
Crop Insurance	Acre		25%	40.00	10.00
Irrigation	Acre		25%		0.00
Other (specify)DEFOLIATE	Acre		25%	20.00	5.00
Total Variable Expenses					71.25
Fixed Expenses					
Management	Acre		100%		13.51
Well Expense	Acre		100%		30.00
Taxes	Acre		100%		3.86
SPRINKLER LEASE	Acre	30.00	100%		0.00
Total Fixed Expenses					47.37
Total Expenses					118.62
Cotton Net to Land					74.38

**Deaf Smith County Appraisal District
2018 Ag Values**

Irrigated Cropland for Crop Year 2016

Irrigated Sorghum Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Sorghum	BU	68.00	25%	3.25	55.25
PLC PAYMENT	Acre		25%	116.00	29.00
Grazing - Stalks	Acre		25%	30.00	7.50
Other (specify)	Acre		33%		0.00
Total Income					91.75
Variable Expenses					
Fertilizer	Acre		25%	50.00	12.50
Insecticide	Acre		25%	30.00	7.50
Herbicide	Acre		25%	25.00	6.25
Harvest	Cwt.		25%	60.00	0.00
Dry	Cwt.		33%		0.00
Crop Insurance	Acre		25%	30.00	7.50
Irrigation	Acre		0%		0.00
Other (specify)	Acre		33%		0.00
Total Variable Expenses					33.75
Fixed Expenses					
Management	Acre		100%		6.04
Well Expense & Sprinkler	Acre		100%		30.00
Taxes	Acre		100%		3.86
SPRINKLER LEASE	Acre	30.00	100%		0.00
Total Fixed Expenses					39.90
Total Expenses					73.65
Sorghum Net to Land					18.10

Irrigated Wheat Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Wheat	Bushels	55.00	25%	3.60	49.50
PLC PAYMENT	Acre		25%	70.00	17.50
Grazing	Acre		25%	65.00	16.25
INSURANCE	Acre		33%		0.00
Total Income					83.25
Variable Expenses					
Fertilizer	Acre		25%	30.00	7.50
Insecticide	Acre		25%	10.00	2.50
Herbicide	Acre		25%	10.00	0.00
Harvest	Acre		25%	35.00	0.00
Dry	Bushels		33%		0.00
Crop Insurance	Acre		25%	20.00	5.00
Irrigation	Acre		0%		0.00
Other (specify)	Acre		33%		0.00
Total Variable Expenses					15.00
Fixed Expenses					
Management	Acre		100%		5.74
Well Expense & Sprinkler	Acre		100%		30.00
Fence	Acre		100%		
Taxes	Acre		100%		3.86
SPRINKLER LEASE	Acre	30.00	100%		0.00
Total Fixed Expenses					39.60
Total Expenses					54.60
Wheat Net to Land					28.65

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Deaf Smith County Appraisal District
2018 Ag Values

Native Pasture Land for Crop Year 2016

NATIVE PASTURELAND							
<i>Income:</i>	(Dropped Year)	2011	2012	2013	2014	2015	2016
Lease		10.00	10.00	10.00	10.00	10.00	10.00
Hunting							
Other							
Total Income							
<i>Expense:</i>							
Tax		1.05	1.00	0.90	1.02	1.03	1.18
Fence		2.19	2.16	1.00	1.00	1.06	1.4
Well/Water		0.45	0.25	0.25	0.25	0.25	0.25
Management		0.70	0.70	0.70	0.70	0.70	0.7
Brush Control Program		0.00	0.00	0.00	0.00	0.00	
Other							
Total Expenses		4.39	4.11	2.85	2.97	3.04	3.53
Net to Land			5.89	7.15	7.03	6.96	6.47
5 Year Average		6.70					

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2018 AG SCHEDULE

NATIVE GRASS

2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
37	48	48	55	55	58	51	51	51	55	65	69	64
37	48	48	55	55	58	51	51	51	55	65	69	64
35	45	45	53	53	55	48	48	48	51	60	64	55
35	45	45	53	53	55	48	48	48	51	60	64	59
30	39	39	42	42	53	45	45	45	48	54	59	59
30	39	39	42	42	53	45	45	45	48	54	59	54
30	39	39	42	42	53	45	45	45	48	54	59	54
30	39	39	42	42	53	45	45	45	48	54	59	54

IMPROVED PASTURE

2011	2012	2013	2014	2015	2016	2017	2018
95	80	80	80	80	80	80	80
95	80	80	80	80	80	80	80
85	75	75	75	75	75	75	75
85	75	75	75	75	75	75	75
70	60	60	60	60	60	60	70
70	60	60	60	60	60	60	70
60	55	55	55	55	55	55	70
60	55	55	55	55	55	55	70

DRYLAND

2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
73	86	86	155	155	155	170	170	123	123	148	143	153
73	86	86	155	155	155	170	170	123	123	148	143	153
60	78	78	150	150	150	158	158	109	109	125	120	130
60	78	78	150	150	150	158	158	109	109	125	120	130
37	55	55	120	120	120	116	116	100	100	110	105	115
37	55	55	120	120	120	116	116	100	100	110	105	115
37	55	55	120	120	120	116	116	100	100	110	105	115
37	55	55	120	120	120	116	116	100	100	110	105	115

IRRIGATED

2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
152	152	152	174	174	252	236	236	195	195	200	170	230
152	152	152	174	174	252	236	236	195	195	200	170	230
148	148	148	171	171	250	200	200	164	164	170	168	212
148	148	148	171	171	250	200	200	164	164	170	168	212
140	140	140	160	160	200	180	180	135	135	140	165	200
140	140	140	160	160	200	180	180	135	135	140	165	200
140	140	140	160	160	200	180	180	135	135	140	165	200
140	140	140	160	160	200	180	180	135	135	140	165	200

IRRIGATED YIELD AND PRICES											
CORN	2008	2009	GARY	DOUG	2010	2011	2012	2013	2014	2015	2016
PRICE	4.48/bu	3.36/bu	4.50	4.00	6.17/bu	6.66/bu	7.20	4.53	4.40	3.71	3.28
YIELD	189/bu	190/bu			214/bu	107/bu	170/bu	201/bu	209/bu	220/bu	180/bu
								185-ext			
MILO			DENNIS	JOE							
PRICE	3.75/bu	3.00/bu	6.27	6.27	5.85/bu	6.28/bu	6.6	4.12/bu	4.00/bu	3.26/bu	3.25/bu
YIELD	94.00/bu	93.00/bu	4.50 STATE		91.50/bu	70/bu	70/bu	45/bu	80/bu	98/bu	72/bu
								75-ext			
COTTON											
PRICE	.54¢/lb	.52¢/lb			.80¢/lb	.80¢/lb	.75¢/lb	.75¢/lb	.65¢/lb	.65¢/lb	.68¢/lb
YIELD	748/lb	794/lb			984/lb	506/lb	600lb	670/lb	1100/lb	1000/lb	1000/lb
WHEAT			GARY	DOUG							
PRICE	7.20/bu	5.00/bu	4.00	4.00	6.52/bu	7.44/bu	6.82/bu	7.11/bu	6.40/bu	4.86/bu	3.30
YIELD	39.50/bu	35.00/bu	6.00	7.00	48.90/bu	22.7/bu	60/bu	23/bu	45/bu	60/bu	58/bu
			DENNIS	JOE				45-ext			
SORGHUM SILAGE									18/ton	20/ton	20 Ton
										\$19/ton	40 ²⁰
CORN ENSILAGE									24/ton	26/ton	25 Ton
									\$45/ton	\$25/ton	40 ²⁰

DRY YIELD									
	2008	2009	2010	2011	2012	2013	2014	2015	2016
COTTON	549	0	573	0	0	0	600	400	NO COTTON
SORGHUM	44.00	47.00	46.00	26.00	0.00	some 21	0, some 20	44.00	40.00
WHEAT	11.50	11.50	24.50	14.00	0.00	0.00	0, some 20	25.00	24.00

2018 ACRE

IRRIGATED

(2018 122,357)	122,357ac×230= 28,142,110
F1}	
F2}	117,185ac×230= 26,952,550
F3}	
F4}	4,994ac×212= 1,058,728
F5}	
F6}	178ac×200= 35,600
F7}	
	<hr/>
	TOTAL 28,046,878

NATIVE GRASS

(2018 343,919)	343,919ac×60= 20,635,140
P1}	
P2}	163,856ac×64= 10,486,784
P3}	
P4}	93,392ac×59= 5,510,128
P5}	
P6}	86,671ac×54= 4,680,234
P7}	
	<hr/>
	TOTAL 20,677,146

DRYLAND

(2018 455,903)	455,903ac×150= 68,385,450
F1}	
F2}	400,190ac×153= 61,229,070
F3}	
F4}	49,672ac×130= 6,457,360
F5}	
F6}	6,041ac×115= 694,715
F7}	
	<hr/>
	TOTAL 68,381,145

IMPROVED PASTURE

(2018 8,556)	8,556ac×80= 684,480
IP1}	
IP2}	7,665ac×80= 613,200
IP3}	
IP4}	723ac×75= 54,225
IP5}	
IP6}	168ac×70= 11,760
IP7}	
	<hr/>
	TOTAL 679,185

PTD AG Acreage Detail Report

For Entity: DEAF SMITH COUNTY

Year: 2018

Land Type Code	Land Type Description	Acres	Market Value	Ag Value
DLCP	Dryland cropland	455,903.6760	\$382,458,787	\$63,790,738
IMPR	Improved pasture	8,556.9100	\$6,263,600	\$669,699
IRCP	Irrigated cropland	122,357.4680	\$172,909,618	\$20,601,664
NATP	Native pastureland	343,919.0880	\$166,952,669	\$22,412,375
OTHR	Other	236.4740	\$639,659	\$40,562
Total For Entity DEAF SMITH COUNTY		930,973.6160	\$729,224,333	\$107,515,038

2018 Ag/Timber Use Report

For Entity GDS (DEAF SMITH COUNTY)

Date: 4/26/2018

Page: 1

State Code	State Land Type Code	Local Land Type Code	Number of Land Detail	Acres	Market Value	Productivity Use Value	Avg. Prod. Value/Acre	Mkt Val Loss Due to Ag/Tim
D1	DLCP	F1	1,899	336,727.3956	276,200,535	48,111,211	144	228,089,324
D1	DLCP	F1SI	2	67.8500	147,300	9,700	142	137,600
D1	DLCP	F2	990	63,396.9088	58,450,293	9,036,233	143	49,414,060
D1	DLCP	F3	751	40,167.1619	33,960,819	4,857,207	121	29,103,612
D1	DLCP	F4	253	9,505.0923	9,306,075	1,140,701	120	8,165,374
D1	DLCP	F5	17	385.1200	257,000	40,300	102	216,700
D1	DLCP	F6	259	4,002.1772	2,920,395	422,590	104	2,497,805
D1	DLCP	F7	85	843.1801	583,097	87,991	103	495,106
D1	DLCP	F8	54	808.8174	633,276	84,753	103	548,523
Total:			4,310	455,903.7033	382,458,790	63,790,686	120.22	318,668,104
D1	NATP	P1	1,096	115,554.3263	60,013,586	7,983,437	69	52,030,149
D1	NATP	P2	890	48,302.8635	26,445,450	3,334,771	68	23,110,679
D1	NATP	P3	926	61,783.0874	28,618,610	3,953,912	64	24,664,698
D1	NATP	P4	390	31,609.3602	14,960,002	2,024,086	64	12,935,916
D1	NATP	P5	55	2,433.6600	1,156,300	135,700	59	1,020,600
D1	NATP	P6	801	45,143.2187	19,629,862	2,664,941	59	16,964,921
D1	NATP	P7	488	22,804.8198	9,303,089	1,346,496	60	7,956,593
D1	NATP	P8	244	16,287.7713	6,825,789	969,023	59	5,856,766
Total:			4,890	343,919.1072	166,952,688	22,412,366	62.75	144,540,322
D1	IRCP	F1IR	898	101,728.3104	143,655,298	17,173,623	169	126,481,675
D1	IRCP	F2IR	201	15,457.5400	21,723,401	2,572,707	166	19,150,694
	IRCP	F3IR	53	4,163.7900	6,182,200	696,200	164	5,486,000
	IRCP	F4IR	18	831.8300	1,134,500	136,000	163	998,500
D1	IRCP	F6IR	5	110.0000	163,200	18,100	163	145,100
D1	IRCP	F7IR	3	66.0000	51,000	5,100	143	45,900
Total:			1,178	122,357.4704	172,909,599	20,601,730	161.33	152,307,869
D1	IMPR	IMPR	6	1,968.3500	1,429,800	157,000	76	1,272,800
D1	IMPR	IP1	21	5,153.4800	3,958,700	405,700	80	3,553,000
D1	IMPR	IP2	11	544.7100	380,000	43,700	80	336,300
D1	IMPR	IP3	8	580.3700	301,100	43,700	80	257,400
D1	IMPR	IP4	3	143.0000	104,600	9,600	72	95,000
D1	IMPR	IP5	1	3.0000	1,800	200	67	1,600
D1	IMPR	IP6	4	150.0000	81,600	9,000	61	72,600
D1	IMPR	IP7	1	14.0000	6,000	800	57	5,200
Total:			55	8,556.9100	6,263,600	669,700	71.63	5,593,900
D1	ERROR	F1	1	29.3600	0	0	0	0
D1	ERROR	F1IR	3	92.0000	0	0	0	0
D1	ERROR	F2	1	451.3600	0	0	0	0
D1	ERROR	P7	1	9.6740	0	0	0	0
Total:			6	582.3940	0	0	0.00	0
D1	OTHR	SPEC	33	236.4743	639,659	40,562	296	599,097
Total:			33	236.4743	639,659	40,562	296.00	599,097
Grand Total:			10,472	931,556.0592	729,224,336	107,515,044	95	621,709,292

2018 Ag/Timber Use Report

For Entity GDS (DEAF SMITH COUNTY)

Date: 4/26/2018

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State Code	State Land Type Code	Ag / Timber Schedule	Number of Land Detail	Acres	Market Value	Productivity Use Value	Avg. Pro Value/Acre	Mkt Val Loss Due to Ag/Tim
D1	DLCP	AG-F1	1,878	333,835.0454	272,995,035	47,719,409	144	225,275,626
D1	DLCP	AG-F1-IR	19	1,472.8934	1,957,860	250,448	172	1,707,412
D1	DLCP	AG-F2	986	63,790.6456	58,790,933	9,119,587	143	49,586,346
D1	DLCP	AG-F2-IR	2	95.6800	105,200	16,300	172	88,900
D1	DLCP	AG-F3	744	39,504.7619	33,321,719	4,739,707	120	28,582,012
D1	DLCP	AG-F3-IR	1	77.4000	92,900	13,000	168	79,900
D1	DLCP	AG-F4	253	9,645.0923	9,400,675	1,156,501	120	8,244,174
D1	DLCP	AG-F4-IR	1	20.0000	14,000	3,400	170	10,600
D1	DLCP	AG-F5	17	385.1200	257,000	40,300	102	216,700
D1	DLCP	AG-F6	256	3,936.1772	2,870,295	412,990	103	2,457,305
D1	DLCP	AG-F6-IR	1	5.0000	5,500	800	160	4,700
D1	DLCP	AG-F7	85	843.1801	583,097	87,991	103	495,106
D1	DLCP	AG-F8	54	808.8174	633,276	84,753	103	548,523
D1	DLCP	AG-P1	8	775.7000	737,500	53,300	67	684,200
D1	DLCP	AG-P2	3	70.0000	74,000	4,900	70	69,100
D1	DLCP	AG-P3	4	166.0000	141,500	10,600	63	130,900
D1	DLCP	AG-P6	1	76.7800	32,600	4,500	59	28,100
D1	DLCP	IP1-AG	1	317.4100	476,100	25,400	80	450,700
D1	DLCP	S	1	78.0000	54,600	46,800	600	7,800
DLCP Total:			4,315	455,903.7033	382,458,790	63,790,686	143	318,668,104
ERROR			6	582.3940	0	0	0	0
ERROR Total:			6	582.3940	0	0	0	0
D1	IMPR	AG-P1	1	590.3000	295,200	40,700	69	254,500
D1	IMPR	AG-P4	1	97.0000	67,900	6,200	64	61,700
D1	IMPR	IP1-AG	24	6,101.0300	4,787,400	487,900	80	4,299,500
D1	IMPR	IP2-AG	15	940.7100	666,400	75,500	80	590,900
D1	IMPR	IP3-AG	8	580.3700	301,100	43,700	80	257,400
D1	IMPR	IP4-AG	3	57.5000	44,200	4,300	75	39,900
D1	IMPR	IP5-AG	1	3.0000	1,800	200	67	1,600
D1	IMPR	IP6-AG	5	161.0000	88,200	9,700	62	78,500
D1	IMPR	IP7-AG	1	14.0000	6,000	800	57	5,200
D1	IMPR	IP8-AG	1	12.0000	5,400	700	58	4,700
IMPR Total:			60	8,556.9100	6,263,600	669,700	69	5,593,900
D1	IRCP	AG-F1	28	2,418.6200	3,293,600	346,100	143	2,947,500
D1	IRCP	AG-F1-IR	864	98,071.7824	138,519,898	16,671,021	170	121,848,877
D1	IRCP	AG-F2	17	1,660.0100	2,266,000	237,400	149	2,028,600
D1	IRCP	AG-F2-IR	187	14,072.5300	19,984,301	2,393,209	170	17,591,092
D1	IRCP	AG-F3	4	285.6400	479,900	34,200	120	445,700
D1	IRCP	AG-F3-IR	52	4,195.3900	6,224,300	705,100	166	5,519,200
D1	IRCP	AG-F4	2	78.0000	96,300	9,400	121	86,900
D1	IRCP	AG-F4-IR	16	753.8300	1,038,200	126,600	168	911,600
D1	IRCP	AG-F6	1	208.0000	145,600	21,800	105	123,800
D1	IRCP	AG-F6-IR	5	110.0000	163,200	18,100	163	145,100
D1	IRCP	AG-F7-IR	1	1.0000	1,500	200	200	1,300
D1	IRCP	AG-F8-IR	1	5.0000	7,500	800	160	6,700
D1	IRCP	AG-P2	3	183.0000	217,300	12,600	69	204,700
D1	IRCP	IP1-AG	1	314.6680	472,000	25,200	80	446,800
IRCP Total:			1,182	122,357.4704	172,909,599	20,601,730	142	152,307,869

2018 Ag/Timber Use Report

For Entity GDS (DEAF SMITH COUNTY)

Date: 4/26/2018

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<u>State Code</u>	<u>State Land Type Code</u>	<u>Ag / Timber Schedule</u>	<u>Number of Land Detail</u>	<u>Acres</u>	<u>Market Value</u>	<u>Productivity Use Value</u>	<u>Avg. Prod Value/Acre</u>	<u>Mkt Val Loss Due to Ag/Tim</u>
D1	NATP	AG-F1	1	90.0000	54,000	12,900	143	41,100
D1	NATP	AG-F1-IR	1	5.0000	6,500	900	188	5,600
D1	NATP	AG-F2	1	39.0000	21,500	5,600	144	15,900
D1	NATP	AG-F2-IR	1	68.0000	74,800	11,600	171	63,200
D1	NATP	AG-F6	1	1.6200	600	200	123	400
D1	NATP	AG-F8	1	75.8540	136,500	8,000	105	128,500
D1	NATP	AG-P1	1,090	115,403.8423	59,874,186	7,961,937	69	51,912,249
D1	NATP	AG-P2	889	48,366.6365	26,592,750	3,336,271	68	23,256,479
D1	NATP	AG-P3	925	61,571.7874	28,448,510	3,939,212	64	24,509,298
D1	NATP	AG-P4	388	31,488.3602	14,812,902	2,015,786	64	12,797,116
D1	NATP	AG-P5	54	2,029.6600	994,700	119,600	59	875,100
D1	NATP	AG-P6	795	44,959.6857	19,519,362	2,653,941	59	16,865,421
D1	NATP	AG-P7	485	22,589.5498	9,223,389	1,333,796	60	7,889,593
D1	NATP	AG-P8	243	16,468.0413	6,845,289	972,323	59	5,872,966
D1	NATP	IP1-AG	2	106.6400	76,100	8,500	79	67,600
D1	NATP	IP3-AG	1	87.0000	42,400	6,500	75	35,900
D1	NATP	IP6-AG	1	84.0000	35,700	5,000	60	30,700
D1	NATP	SPECIAL	1	484.4300	193,500	20,300	42	173,200
NATP Total:			4,880	343,919.1072	166,952,688	22,412,366	91	144,540,322
D1	OTHR	AG-F1	16	147.4220	419,300	21,200	149	398,100
D1	OTHR	AG-F1-IR	3	13.8000	31,800	2,400	181	29,400
	OTHR	AG-F3	1	1.0000	3,000	100	100	2,900
	OTHR	AG-P1	9	47.2700	131,900	3,300	75	128,600
	OTHR	AG-P2	1	23.0000	34,500	1,600	70	32,900
D1	OTHR	NSC	2	1.9948	3,758	0	0	3,758
D1	OTHR	SPECIAL	1	1.9875	15,401	11,962	6,019	3,439
OTHR Total:			33	236.4743	639,659	40,562	942	599,097
Grand Total:			10,476	931,556.0592	729,224,336	107,515,044	197	621,709,292

County Summary By Crop Per Acre

Time run: 7/26/2017 1:42:18 PM

Program Year	Admin State	Admin County	FSA Crop Name	FSA Crop Type Name	Total Acres
2017	Texas	Deaf Smith	ALFALFA		3,191.2800
2017	Texas	Deaf Smith	BARLEY	SPRING BARLEY	869.2200
2017	Texas	Deaf Smith	BARLEY	WINTER BARLEY	604.9000
2017	Texas	Deaf Smith	CORN	SWEET, YELLOW/GOLDEN EARLY	0.5000
2017	Texas	Deaf Smith	CORN	WHITE	13,994.0400
2017	Texas	Deaf Smith	CORN	YELLOW	35,183.4400
2017	Texas	Deaf Smith	COTTON, UPLAND		41,235.2000
2017	Texas	Deaf Smith	COVER CROP	CEREALS AND OTHER GRASSES	125.0000
2017	Texas	Deaf Smith	CRP	CP1 EST PERM INTRO GRASS AND LEGUME	651.8900
2017	Texas	Deaf Smith	CRP	CP10 VEG COVER, GRASS ALREADY EST	39,575.3000
2017	Texas	Deaf Smith	CRP	CP12 WILDLIFE(WL) FOOD PLOT	69.7600
2017	Texas	Deaf Smith	CRP	CP2 EST PERM NATIVE GRASSES	100,795.3500
2017	Texas	Deaf Smith	CRP	CP33 HABITAT BUFERS UPLAND BIRDS	1,044.1200
2017	Texas	Deaf Smith	CRP	CP38E SAFE GRASS	724.2000
2017	Texas	Deaf Smith	CRP	CP8A GRASS WATERWAY NONEASE	52.5700
2017	Texas	Deaf Smith	FALLOW		70,770.2900
2017	Texas	Deaf Smith	GRASS	BIG BLUESTEM	81.4100
2017	Texas	Deaf Smith	GRASS	BLUE BUNCH WHEAT	3.0000
2017	Texas	Deaf Smith	GRASS	BLUE GRAMA	3,292.4400
2017	Texas	Deaf Smith	GRASS	COMMON BERMUDA	139.1000
2017	Texas	Deaf Smith	GRASS	FESCUE, TALL	72.0000
2017	Texas	Deaf Smith	GRASS	GRAMA, SIDE OATS	189.5000
2017	Texas	Deaf Smith	GRASS	HYBRID BERMUDA	61.6000
2017	Texas	Deaf Smith	GRASS	MATUA	86.6000
2017	Texas	Deaf Smith	GRASS	NATIVE	367,245.6900
2017	Texas	Deaf Smith	GRASS	SWITCH	4.0000
2017	Texas	Deaf Smith	GRASS	YELLOW BLUESTEM	2,040.9700
2017	Texas	Deaf Smith	MILLET	PEARL	883.5200
2017	Texas	Deaf Smith	MIXED FORAGE	2+ INTERSEEDED GRASS MIX	25,329.6000
2017	Texas	Deaf Smith	NURSERY	FIELD	6.4000
2017	Texas	Deaf Smith	OATS	SPRING	27.2500
2017	Texas	Deaf Smith	OATS	WINTER	40.3900
2017	Texas	Deaf Smith	SKIP ROWS		40.7000
2017	Texas	Deaf Smith	SORGHUM	GRAIN	27,343.8100
2017	Texas	Deaf Smith	SORGHUM	HYBRID	2,725.5300
2017	Texas	Deaf Smith	SORGHUM FORAGE	ALUM	852.5700
2017	Texas	Deaf Smith	SORGHUM FORAGE	SUDEX	5,574.4400
2017	Texas	Deaf Smith	SORGHUM FORAGE	SWEET	1,842.8200
2017	Texas	Deaf Smith	SORGHUM, DUAL PURPOSE		10,570.3700
2017	Texas	Deaf Smith	SOYBEANS	COMMON	837.8000
2017	Texas	Deaf Smith	SUNFLOWERS	CONFECTIONERY - SUNFLOWER	1,768.0700
2017	Texas	Deaf Smith	SUNFLOWERS	SUNFLOWER OIL	406.6100
2017	Texas	Deaf Smith	TRITICALE		19,449.2700
2017	Texas	Deaf Smith	TURN AREAS		147.0900
2017	Texas	Deaf Smith	WHEAT	HARD RED WINTER	182,620.8800
2017	Texas	Deaf Smith	WHEAT	HARD WHITE WINTER	300.0000
Grand Total					962,870.4900

Rows 1 - 47 (All Rows)

Admin State is equal to Texas
 and Admin County is equal to Deaf Smith
 and FSA Crop Name is equal to (All Column Values)
 and FSA Crop Type Name is equal to (All Column Values)
 and Program Year is equal to 2017

PTD AG Acreage Detail Report

For Entity: HEREFORD I. S. D.

Year: 2016

Land Type Code	Land Type Description	Acres	Market Value	Ag Value
JLCP	Dryland cropland	176,523.8130	\$195,167,987	\$25,355,446
IMPR	Improved pasture	2,637.5500	\$1,691,600	\$204,100
IRCP	Irrigated cropland	95,317.8580	\$139,990,000	\$18,606,099
NATP	Native pastureland	107,785.8610	\$59,414,008	\$6,493,368
OTHR	Other	183.4440	\$515,600	\$21,900

Total For Entity HEREFORD I. S. D. 382,448.5260 \$396,779,195 \$50,680,913

Dryland

Ag Value Tax Rate Tax
 $25,355,446 \times 1.976906 = 501,253$
 $176,523 \text{ ac} \times .02 \text{ ac} = 3,530$

HSO Ac - 504,783 Total HSD
 SWC 155,289 - 415,940 Total SWC

Total Ac 331,812
 $920,723 / 331,812 \text{ ac}$
 $= 2.77 / \text{ac Dryland}$

Irrigated

IRS
 $18,606,099 \times 1.976906 = 367,825 \text{ tax}$
 SHF 95,317 ac x .02 = 1906
 SWC 9194 ac

SHF - 369,731
 SWC - 33,263

104,511
 total tax $402,994 / 104,511 \text{ ac}$
 $= 3.86 \text{ IRS}$

Pasture

$6,493,368 \times 1.976906 = 128,368$
 SHF - 107,785 ac x .02 = 2,156
 SWC - 130,611 ac

Total A 238,396
 SHF - 130,524 Total Tax
 SWC - 149,722

$280,246 / 238,396 \text{ ac}$
 $= 1.18$

DRYLAND NOTES

1. Sugar cane aphids on most milo, wheat crop marginal and insurance
2. Was a wash or breakeven
3. April freeze ruined wheat 75% damage
4. Avg year, avg rainfall, avg yield, aphids hurt combine & crop
5. We did have wheat harvest but not that great, enough rain to spray for weeds
6. Sugar cane aphids and drought made profit for dryland negative by 15.00 to 20.00 per ac

1. Dry and then really wet Avg- Sept wet, then dry Sept 10 2017 to Jan 24, 2018
2. Same as last year
3. No Income
4. Late freeze took ½ of wheat crop – above avg rainfall-lots of weeds
5. Very little wheat pasture
6. Good year in all-milo affected by aphid

**2016 CROP YEAR
IRRIGATED**

1/3	1/4	IRG COST	CASH LEASE	FERT COST	HARV/HAUL	CROP INS	INSECT	HERB	GRAZING W-Wheat S-Stalks	Was there grazing?	INS INCOME	AVG YIELD	CASH LEASE TYPICAL	SEED	PRICE
	X	315	33	150	200	35	30	50	S-30	AVG		200	YES		4.50
	X	250	35	65	105	45	50	75	W-30	NO		220	NO		3.90
		150	40	125	150	75	50	45				25 TON	YES		4.00
	X	150	42	100	70	40	20	50	W-50	POOR		180	YES		4.00
		175	45	100	180	10	25	25				28 TON	NO		5.00
	X	200	45	120	250	10	30	50	W-150-200	AVG		175	YES		3.60
		75	50	90	30	10	25	30	W-100	GOOD		178	NO		6.00
	X	180	50	100	80	10	25	25	S-10	NO	25.00	200-230	NO		3.80
	X	200	50	110	250	80	40	80				25 TON	NO		3.80
	X	150	55	150	85	70	35	35	W-65	NO	20.00	200	YES	90	3.70
	X	180	80	100	100	30	15	50	W-100	AVG		217	NO		4.25
			80											105	
	1/5	160	85-100	40	80	30	20	40	S-5	POOR		BAD YEAR	NO		3.36
	X	200	85-100	110	200	80	30	80	S-10	NO		180	NO		4.20
		175	100	150	75	75	75	50	S-10	POOR		200	YES		4.50
		200	100	150	150	25	40	45	S-10	AVG		210	YES		
		200		65	80	50	30	80	W-50				YES		
		60		90	40	10	25	25				27 TON	YES		4.2
		150		100	300	20	40	15				19 TON	YES		4.2
												25 TON	NO		4.5
		20		45	35	25	15	15				40	YES		
		50		20	30	10	8	30				75	NO		4.00
		50		40	10	30	20	15				30	YES		5.00
		72		25	32	31	5	11				70	NO		3.50
		75		50	30	25	12		W-100/AC			50	NO	15	3.85
		80		30	20-40	5	20		W-100/AC			70	YES		4.00
		80		50	70	20	20	20	W-100/AC			50	YES		4.50
		80		85	30	20	10	10				40	NO		4.40
		100			NORMAL YEAR							40	YES		3.60
		100		50	50	10		30				50	YES		
		100		0		15		25					NO		
		100		40		30							YES		
		125		30	50	11	20	10				65	NO		4.50
				20									YES		
				35									YES		
		30		50	30	13	22	20				3000	NO		2.80
		50		50	45	25	20	25				80	YES		3.80
		50		25	10	10	25	25				4000	NO		5.00
		80		20	40	30	30	30				100	YES		3.13
		100		80	150	60	30	60				6000	NO		6.00
		100		20	50	30	20	30				56	YES		
		125		75	60	8	25	25			10.00	125	NO	10	3.20
		150		40	70	15	25	15				60	NO		4.00
													YES		
													NO		
													NO		
		50		75	25	20	25	20				1000			
		75		20	60	20	125	100				1 BALE			0.604
	X	80		30	95	40	15	75			20.00	1000		80	0.604
		80			GOOD YEAR	40	20	70			25.00	600			0.604
		100		80	150	80	80	110			15	1400			0.754
		100		50	125	75	50	50				1000			0.554
				75											
		135	SORGHUM SILAGE	160	192	57	80	25				23 TON			40
		189	ALFALFA	60	50	12		14				1 TON PER AC			100 PER TON WHEAT

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IRRIGATION NOTES

All expenses paid by tenant 55 cash lease

1. 1/5 20-80 tenant pays all but pumps
 - a. Production cost 100% operator
 - b. Capital cost- 100% owner
 - c. Crop 25% owner 75% operator

On a 1/4 sharecrop landowner pays no expense on production

Gross 80/ac

Exp 20/ac

Net 60/ac

1. Weeds were a major issue.
2. Some hail.
3. Commodity prices are terrible.
4. Weeds are becoming resistant to herbicide.
5. Started out good, turned out hot and dry.
6. Below Avg for Bezner.
7. No Income received from tenant.
8. Sugar cane aphid is a problem- produced good crops with the help of rain, but prices of commodity kept us very close to break even margins.
9. Avg Year-commodity were low, yields were good.
10. Good year minimal exp
Avg crop 80/ac income, 20/ac expense = 60/ac net
11. Good rain-good yields
Resistant weeds-low prices

2016 CROP YEAR PASTURE

CASH ASE	GRAZING INCOME	GRAZING GOOD, AVG, BAD	FENCE PER MILE	CASH LEASE TYPICAL	LIFE	WEED CONTROL	AC STOCK WATER	PASTURE SUBSIDY
7-10	12	POOR	9,000	YES	20	25	2500	
7	20	AVG	100 (HOT WIRE FENCE)	YES	50	20		
8	7.50	NO	9,000	NO	15			
8	10	POOR	6,000	YES	20	20	1500	
8	15	NO	10,000	YES	45	20		
8	15	AVG	10,000	YES	50-60			
8	40	AVG	8,000	YES	25	30		
8		AVG		YES				
9	20	GOOD	9,500	NO	20			
9	24/MONTH	GOOD	9,000	YES	30	15		
9		AVG		YES				
10	10%	AVG	7,500	YES	50	12		
10	7	AVG	10,000	NO	30	21		
10	10	POOR	10,000	YES	20+	40		
10	13	GOOD	10,000	YES	25	5		
10	17	AVG		YES	50	5-8		
10		GOOD		YES				
10		AVG		YES				
0		AVG		YES				
10	0	POOR	9,000	YES				
10		NO		YES				
11	7.00	GOOD	10,000	YES				
12	10	AVG	10,000	YES	15	8		
12		AVG		NO				
12		POOR		NO				
14	50	POOR	9,000	YES	50	20		
15	30	AVG	5,000	YES	40	18		
15		NO		YES				
		AVG		YES				
		AVG		YES				
		GOOD		YES				
		NO		YES				
		AVG		YES				
		POOR		YES				
		GOOD		YES				
		POOR		YES				
		GOOD		YES				
		GOOD		YES				
		GOOD		YES				
				NO				
				NO				

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PASTURE NOTES

1. Wet year
2. Rain greatly improves the quality of grass pasture
3. Cattle prices & demand for pasture were very high
4. Used my pasture in 2016
5. Did not graze in 2016
6. Too dry to graze

2016 CRP

INCOME	WEED CONTROL	MOWING	MAT
30	18	20	
37.40	15	9	
31	15	13	
38	23		
40	15		

Shredded every 3 years
Income after expense "22.50"

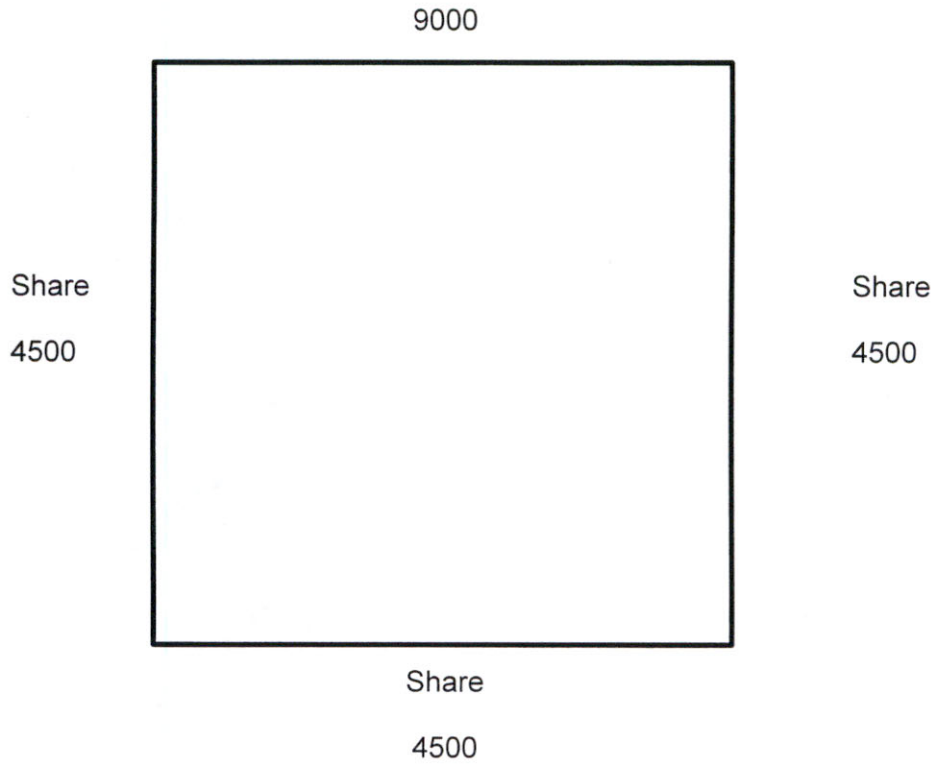
2016 CRP

INCOME	WEED CONTROL	MOWING	MAT
30	18	20	
37.40	15	9	
31	15	13	
38	23		
40	15		

Shredded every 3 years
Income after expense "22.50"

Typical Cost (Fence) 2016

9,000 per mile



9000

4500

4500

4500

30 year life

$$22500 \div 640 \text{ ac} = 35.15 \times .0333 = \$1.17 / \text{ac}$$

Sub

Winget 2014

$$3.00/\text{ft out } 350' = 1050$$

$$3.00/\text{ft in } 350' = 1050$$

$$\text{Cost to fix Pump + Motor} = \underline{6500}$$
$$8,600$$

7
year life
14% ~~10~~ + 540
14 ~~296~~ ~~3076~~ 3612

$$3 \text{ wells per Sprinkler} \times 8,600 = 25,800 \times 15\% = 3,870 \text{ } \leftarrow 120 \text{ ac}$$
$$= \underline{32.25} \text{ } 30/\text{ac } 2014 \text{ \# Bump } 40^{\text{00}} \text{ for } 2015$$

State uses ~~45~~ use 6. State used 32/ac
I went down to ~~41~~ 30

Deaf Smith County Appraisal District

140 E. 3rd Street • P.O. BOX 2298 • Hereford, TX 79045
Phone: 806-364-0625 • Fax: 806-364-6895 • e-mail: dscad@wtrt.net

Minutes for Ag Advisory Board (Dry & Irrigation) Meeting April 20, 2018

- I. Meeting was started at 9:00 a.m.
Members present: David Barnett, Nathan Betzen, Dennis Brown, Joe Perrin, Tom Schlabs,
Craig Soloman, Cory Walden, Joe Ward
Others present: Danny Jones, Patty Scott, Anthony Soto (DSCAD Staff)
- II. Topic of discussion for this meeting was the 2016 Crop Year. The year was described as average to better than average. The following questions were asked and discussed:

DRYLAND

Is cash lease more common than share crop? Yes, most typical cash lease is \$22/acre. Tenant repairs fence and wells. There are a lot of bad fences – sometimes they put up a hot wire fence, but it requires a lot of maintenance too.

Which share crop is most common? ¼ No shared cost to landowner. Some furnish their own insurance.

Did you get insurance and subsidy payments? No insurance payments. Subsidy payments of \$8/base acre for wheat.

Crops:

- | | | | |
|----|--------|---------------------|----------------|
| 1. | Wheat | Price: 3.30/ac | Yields: 24/bu. |
| 2. | Milo | Price: 2.80 | Yields: 27/bu. |
| 3. | Cotton | Little to no cotton | |

Grazing was average to good. Wheat was \$80/ac graze out, \$20-\$25 typical. Milo stalks were \$10/ac, \$20 for whole crop. Pasture was \$10, \$12 if it had good fencing and water.

On share crop any shared expenses? None, but some share chemical, fertilizer, harvest and insurance, but not common.

Other comments:

No profit in milo because of sugar cane aphids – cost \$72/ac to spray.

Good rainfall, good yields, but high costs and low commodity prices.

A good year 75 net – average 30-35 net/ac.

Irrigated land will net 50% or better than dryland.

Market Value was 700 with CRP, 650 per David, 600 per Nathan. 650-750 dry farm ground. CRP stuff will be higher in market value than just dryland. 750-850

Most crops were harvested.

No foreclosures.

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Minutes for April 20, 2018 Meeting – Continued

IRRIGATED

Did you get insurance payments on your harvested or failed crops? No.

Wheat	Yield: 50/bu.	Price:	Subsidy ARC & PLC: 20
Milo	Yield: 107/bu.	Price: 3.40	Subsidy ARC & PLC: 20
Corn	Yield: 180/bu.	Price: 3.80	Subsidy ARC & PLC: 70
Cotton	Yield: 1250 lbs.	Price:	Subsidy ARC & PLC:

What is most common share crop? ¼; Land owner's shared expenses with tenant include herbicide, insecticide, harvest haul and fertilizer.

Grazing income per acre

Wheat: graze out 75-150, use 40 = 10 per head x 4 months=40 or
75 head x 300 lbs. at 50 cents ÷ 2 ac ÷ 120 ac = 47

Stalks: Milo-30, Corn-10

It was an average, breakeven year. Paid off loan and made living expenses.

Is cash lease more typical than share crop? No, most typical cash lease is 75-80-100.

Other comments:

Sugar cane aphid hurt milo and sorghum silage – no profit.

Market value is 2,000 good, 1,500 average, 1,000 poor.

Yields were good; expenses were high; commodity prices were low.

Meeting adjourned at 10:06 a.m.

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Addition to Ag Minutes May 4, 2018

Talked to Tom [REDACTED] and he felt that wheat grazing was 50-70 per acre and graze out would be 85-100. He agreed that land owners a lot of the time don't pay harvest cost and also felt like the majority of the time, landowner pays all pump cost. However, tenant has to maintain sprinkler. He remembered that 2011 was a bad year for the farmer and agreed on the subsidies paid in 2016.

Talked to a loan officer at a local bank and he said ¼ share on irrigated was most common and land owner doesn't pay harvest; however, on 1/3rd share he does. He said it was an average year for the farmer, loans were paid off and sometimes tenant does half with well expense, but at the end of the year, landowner pays tenant back. Banker also agreed on subsidies being good in 2016. After talking to FSA, subsidies paid out in 2016 were:

Corn	\$70	
Wheat	\$72	45bu×\$1.61 = 72
Sorghum	\$116	100 bu×\$1.16=116
Cotton	\$18-\$20	Cotton gin cost share program

Talked to Hereford Farmers Gin and there was little to no dryland cotton. Irrigated yield was 800-900 lbs and price was 68 cents – ginning cost was 10¢/lb.

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Market Value
 700 with CRP 650 David 600 Nathan

2016 DRYLAND SURVEY

1. Is cash lease more common than share crop? (circle one) **Yes** No
 Most Typical Cash Lease ^{David 22-25} Joe 20-24 Tenant repairs fence & Dam walls
 There is a lot of Bad fences - sometimes we put up a hot wire fence

2. Which share crop is most common? $\frac{1}{3}$ **$\frac{1}{4}$** Other Some
 (No shared cost to land owner they furnish their own INS. - some do BUT sprayed 2+ times)

3. Did you get insurance and subsidy payments? If so, how much?

	Insurance Payment	Subsidy	Yields ¹ 39/Bu	Price
Milo		NO	27/Bu	3.40/Bu 2.80/Bu
Wheat	NO	8 ⁰⁰	24 Bu	3.30/Bu
Sorghum Cotton		not much	cotton ?	

4. Grazing Income Was grazing Good Average Poor
 Wheat 80-grazed out 20-25 _____ X _____
 Milo Stalks 10⁰⁰ 20⁰⁰ would be whole crop _____ X _____
 Pasture Cash lease 10 _____ X _____
 Tenant fixes fence & Dam wall

5. On share crop, any shared expenses? NONE - However some share Harvest & INS
Most crops were harvested. It was an Average Year.
one Board member said Better than Avg. Were no foreclosures

1. On dryland a good year 75 net - Avg 30-35 net/ac
 2. Irrigate land will net 50% or Better than Dryland
 Compare cash leases IRS 80 25
 No profit in Milo because of Aphid - cost to spray 24/ac

2018

MARKET VALUE SCHEDULE

DEAF SMITH COUNTY APPRAISAL DISTRICT

Pasture Land		Dry Land Farm		Irrigated Farm (does not include sprinkler)		Improved Pasture	
Class \$/Acre		Class \$/Acre		Class \$/Acre		Class \$/Acre	
1*	500	1	700	G	1900	1	750
2	500	2	650	B	1800	2	700
3	425	3	600	O	1500	3	650
4	425	4	550	Y+	1300	4	650
5	400	5	500	Y	1100	5	600
6	400	6	475	BR	700	6	600
7	380	7	450	S	650	7	500
8	380	8	450	D	425	8	450

G Green Best Irrigation in county
 B Blue Good
 O Orange Fair
 Weak
 BR Brown Fringe
 S Subject No wells, but in irrigation area
 D Draws Large playa lakes in irrigated areas.
 (-300/ac with sprinkler)

SPRINKLERS

New Cost
 1/4 sec. 75,000.00 120ac=625
Nozzled at 450-500 gpm
 1/2 sec. 145,000.00 240ac=604
Nozzled 800-1000 gpm
 Sec. 145,000.00 490ac=295
 1524÷3=508 at 65% good = 330/ac

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

1. Rule of Thumb-Dry Land Market Value=100bu wheat/ac

100bu×4.86=486

2. Money is not worth much-land still has value.

3. Typical well - ~~70~~ 80 - 150 gpm - say 100 gpm
 750 ft 8-6-18 - 60 gpm

	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 BIG- 450- 500-SMALL		750
BILLY CREEK	450	350		
LAND BANK	650-700	450		

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

2017 & PRIOR IRRIGATION

9713	K-6-Sec 13 E/2 320ac		575/ac	4/15/2011	—CRP with old wells
8577	Township-2-4 Sec 21 320ac				
8581	Township-2-4 Sec 22 185.3ac	505.3ac	600/ac	4/10/2012	Bussy-Rough Pasture 286 grass 219 CRP
7108	K-7-Sec 51 655ac		655/ac	7/8/2010	Low lrg
7151	K-7-Sec 81 N/2 328 ac		750/ac	3/25/2011	Low
6864	K-4-Sec 19 & 20	1,280ac	800/ac	6/5/2014	lrg grass mix 360/ac-lrg land 920/ac
920908	M-7-Sec 63 W/2	327ac	793/ac	2/7/2015	weak water
7648					
7652	M-7-Sec 88 NW/4 187ac		802/ac	1/28/2011	
			10.00		
11222	K-3-Sec 44 N/2	259ac	840/ac	5/15/2012	—Pasture & CRP—3 Old Wells
7215	K-8-Sec11 E/2	301.486	850/ac	6/20/2012	—weak-to fair water
24810	Blk-7-Sec 50	315ac	884/ac	5/1/2014	—relative?
6612	K-3-Sec 86	82.5ac	909/ac	1/18/2010	—CRP had to pull pump & fit well
8370	BLK-7-Sec 47N/2	320ac	938/ac	8/31/2015	—Seems low
8044	K-3-Sec 86 had to drill well but in good loc 82.5ac		910/ac	1/18/2010	—CRP Old wells
10324	K-4-13 E/2	320ac	1,000/ac	9/26/2012	
921226	<i>K-3-Sec 66</i>				
7314	K-8-Sec 48 320ac	120 ac	950/ac	7-12-17	Duyford surrounded by Irrigation
7316	K-8-Sec 49 323ac				
7324	K-8-Sec 50 143ac	946ac	1,001/ac	3/7/2012	not much water—Farmer Garth
21428	K-8-Sec 49 NE/4 160ac				
7069	K-7-Sec 29 S/2 328.3ac	986.8ac	1,112/ac	3/22/2012	—Diary low water
7071	K-7-Sec 31 658.5ac				
8157	Greg-1-Sec 4 174.5ac				
8158	Greg-1-Sec 5 180.8ac	373.7ac	1,124/ac	2/29/2012	—Dairy low water
8159	Greg-1-Sec 6 18.4ac				
5601	K3-41	100ac	1,100/ac	6/1/2016	Avg water no sprinkler
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	
11268		200	1,300/ac	5-15-2018	
7142	K-7-73	653	1,300/ac	12/15/2016	Includes sprinkler Avg water
8014					
8012	M-7-129	346ac	1,400/ac	2/9/2015	
10481	M-7-Sec 153	321ac	1,500/ac	6/21/2012	
920453	K-4-Sec 84	325ac-2 sprinklers 2200ac-700ac =	1,500/ac	8/8/2013	—Dairy
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	Blk 3-18	240ac	1,500/ac	7/25/2017	Avg water to poor
6431	K-3-76	161ac	1,500/ac	su?	Avg water
			1,600/ac	deed tr	
5477	K-3-Sec 6 625ac				
5503	K-3-Sec 14 647ac				
5550	K-3-Sec 26 645ac	1,922ac	1,700/ac	4/26/2011	—Feed yard good water
5553	K-3-Sec 27 5ac				
8050	M-7-136	329AC	1,750/ac = 1400/ac	10/2/2017	Avg lrg 5 wells at 125 GPM each
8051					
7005	K-4-88 & 89	1,160ac	1,800/ac	10/14/2016	Avg water with out sprinkler
27476		1,900/ac	1,900/ac	10/14/2016	with sprinkler
6950	<i>K-4 Sec 67 S/2</i>	<i>325.65 ac</i>	<i>1810/ac</i>	<i>5-2-16</i>	<i>without 2 sprinkler 1500/ac</i>
8299	Blk-7-Sec 2 SW/2	160ac	1,823/ac	4/25/2014	—has a sprinkler=1400-1500/ac 450 spm water
8072	M7-152	288ac	1,769/ac	5/27/2015	10.00 could be more
6536	K-3-Sec 81 122ac		1,849/ac	2/4/2011	—Farmer Schlabs
5757	K-3-Sec 50,51,48	1,120/ac	2,100/ac	12/11/2014	—Subtracted 1/2 Sec grass
6152	K-3-Sec 64	80ac	2,250/ac	12/16/2014	
5778	K-3-Sec 57	640ac	2,500/ac	5/20/2014	—without sprinkler 2,300/ac
6999	K-4-85	651ac	2,500/ac	4/11/2017	this was an offer "Diary" not a sale
6438	K-3-Sec 78 sw/4	147ac	2,000/ac	12/12/2016	good water includes sprinkler
6756					Deed of trust 10.00?
6758	Dairy purchase	617.73	2,190/ac		Avg water includes sprinkler
6755					
6974		575.77 ac	2100/ac		Exclude 3 sprinkler 1800/ac
5506		366ac	10 2,241/ac		Includes 2 sprinklers
			herd 2,500/ac		not confirmed owner financed

2017 & PRIOR DRYLAND

9202	4-4-Sec 29 - 90ac	320ac	Dry	300	8/24/2010	Bad Sale Family Member
28179	K6-13 W/2		Dry CRP	320ac	1 ac-1 well, 100gpm	
9644	K-5-Sec 60 - 218ac		Mix	335	9/10/2010	
919967	K-11-Sec 30 E/2 - 320ac		Dry	350	10/1/2010	
8913	3-1-Sec 31 S/2 - 320ac		Mix	360	8/25/2010	Bind Weed
8915	3-1-Sec 32 E/2 - 316.3ac		Mix	360	8/25/2010	
8890	3-1-Sec 21 NE/4 - 160ac	1,436ac	Mix	360	8/25/2010	
8893	3-1-Sec 22 All - 640ac		Mix	360	8/25/2010	
10312	3-1-Sec 27 NW/4 160ac		Dry	385	11/15/2011	
8782	2-2-Sec 7 NW/4 160ac		Dry	400	12/21/2010	
9205	4-4-Sec 29 249ac	270ac	Dry	400	12/9/2010	
9214	4-4-Sec 31 21ac		Dry	400	12/9/2010	
8998	4-1-Sec 14 SE/4 160ac		Dry	400	3/21/2012	
9106	4-3-Sec 2 107ac		Milk	400	8/30/2012	
9952	Carter & Head 240ac		CRP Dry	400	1/1/2012	
9072	4-2-Sec 20 W/2 320ac		CRP Dry	425	2/15/2012	
8854	3-1-Sec 2,10,11-1820ac		CRP Dry	439	5/2/2013	
7569	M7-Sec 65	80ac	Dry	437	1/15/2015	
9826	K-11-Sec 48 640ac		Milk	450	11/18/2010	
919958	K-11-Sec 80 SE/4 160ac		Dry	450	1/1/2011	
8629	3-3-Sec 1 SW/4 107ac		Dry	460	1/1/2011	
8630	3-3-Sec 1 SW/PT 54ac	822ac	Dry	460	1/1/2011	
919998	4-3-Sec 35 2ac		Dry	460	1/1/2011	
9518	6-3-Sec 2	664ac	Dry	470ac	3/21/2014	
	7-3-Sec 27 34					
7573	M-7-Sec 65 177ac		Dry	478	1/31/2012	
7343	K-8-54 SW/4 160ac		Dry	500	12/27/2012	
919735	K-6-Sec 87 627 5ac		Dry	500	12/20/2010	
7119	K-7-Sec 58	323ac	Dry	500	5/17/2012	Surrounded By High Circles
7356	K-8-Sec 62 W/2 649ac	649ac	Dry	500	9/2/2011	Close to Irg
10327	K-8-Sec 62 E/2 649ac		Dry	500	9/2/2011	
8566	2-4-Sec 15 N/2	320ac	Dry	500	10/1/2014	
8984	T4R1 Sec 3	320ac	CRP	500	2/1/2017	
9488						
9500		640ac	Dry	500	12/31/2014	
8640	3-3-Sec 7	800ac	480/Dry	538	7/9/2015	He said 350 grass/663 farm in CRP
8924			320/Pasture			
8551	2-4-Sec 6	640ac	421 Dry	560	9/12/2014	
9352	TSR2					
9322	TSR3	320ac	Dry	600ac	5/3/2016	
9354						
8777	2-2-Sec 5 W/2	320ac	Dry	600ac	8/15/2016	
9965	Carter & Head	183ac	Dry	600	6/24/2013	
8575	2-4-Sec 20	240ac	CRP Dry	650	5/29/2014	More than CRP
9903	5-2-Sec 22	320ac	Dry	650ac	8/4/2016	
9546	T6R3 Sec 35 & 36	213ac	Dry	675	6/24/2013	Some Irg
7337	K-8-Sec 53					
9543	T6R3 Sec 35	200ac	CRP	680ac	8/5/2016	could be CRP
7359	K8-64	650/ac				
9010	T4R1 Sec 23	130 CRP				
26089	K8-56	35 pasture				
5743	K3-45	314.1				
9722	K-6-Sec 28	640ac	Dry	700ac	3/30/2012	High
27688						
9628	K5 Sec 44 S/2	320ac	Dry	703ac	8/1/2017	CRP
4690	M-7-Sec 43	109ac	Dry	700ac	5/25/2012	Includes wind right 50%
921066	Chas Roberson	176ac	Dry	721ac	5/26/2016	
28179	K6-13 W/2	320	CRP	725	12/1/2014	
8781	2-2-Sec 6 SE/4	160ac	CRP	730	6/4/2015	has 7 years left in CRP at 44/ac
7356	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
8293	B5-144	450ac	174 grass	800/ac	4/5/2017	
7277	K8-33	302ac	276 dry farm	548/ac	4/26/2017	CRP
8779	2-2-Sec 6	160		548/ac	5/7/2017	CRP

921126 K-3-6 120 ac 950/ac
 921440 JW Davis Dry? 749/ac
 Dry surrounded by I registration

2017 & PRIOR PASTURE

9550	6-4-Sec 32	208.2ac	Pasture	250	6/20/2012		
27875	K-5-Sec 83	80ac	Pasture	350	5/26/2010		
7496	M-7-Sec 2	163ac	Pasture	350	2/3/2012		
9322	5-2	640ac	Pasture	418ac	5/3/2016		
8430	Blk-8 Sec 20	319ac	Pasture	438ac	10/24/2016	69ac Farm/250ac Pasture	
8794	2-2-9 SE/4	160ac	Pasture	475ac			
7440	K-14-26-27	799ac	Pasture/CRP	438/ac	5/29/2015	488 pasture 311 CRP	Rough Caliche Soil
7441	<i>219149</i>	<i>6-2-14</i>	<i>Pasture</i>	<i>469/ac</i>	<i>5-29-18</i>		
7900	M-2-Sec 107	136ac	Pasture	500/ac	3/31/2015	close to lrg	<i>2/3 rds Int 200,000</i>
7170	K-2-Sec 93 All	654ac	Pasture/was lrg	700/ac	11/25/2013	after sub imp	<i>3 1/3 rds = 300,000</i>
920656	K-4-Sec 19	294ac	Pasture	715/ac	10/28/2014	surrounded by lrg.	
9644	K-5-Sec 60	220ac	Crp & Native	1,500/ac	too high adjoins their other property		
12381	K-5-Sec 46	193ac		360,000 -162,900	Imp		
				<u>197,100 ÷ 193ac = 1,021 say 1,000/ac</u>			
8293	B-5-44	174ac	Native & ImpPasture	800/ac	(Included dryland (276ac)		
7350					sold a lot higher but Joe said this was mkt		
10340	K8-58	478ac	ImpPasture	750/ac	get hay crop off improved pasture, worth more than native		



2016 CROP YEAR SURVEY

Was your operation: CIRCA 240 ^{ACRES} Irrigated CIRCA 80 ^{ACRES} Dry land _____ Pasture _____

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

► Share Crop? _____ Yes _____ No _____

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

NO KNOWLEDGE

2016 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 Price									
Average Yields									

SEE NOTE BELOW

Native Pasture Expenses	Insurance Income (Land Owner and Tennant)	Grazing Income (Land Owner and Tennant)
Fence _____ \$/mile	Wheat _____ \$/acre	Wheat _____ \$/acre
Life of Fence _____ Years	Corn _____ \$/acre	Stalks _____ \$/acre
Weed Control _____ \$/acre	Milo _____ \$/acre	Grass _____ \$/acre
Cotton _____ \$/acre	Cotton _____ \$/acre	
How many acres does your stock water well cover? _____ acres		Did you have grazing in 2016? Yes _____ No <u>0</u>
Does your pasture have any subsidy payments? Yes _____ No _____		Quality of grazing in 2016? Circle one: good, poor, average

Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

SHARE CROPPED most PROD costs 100% TO operator / CAPITAL/EXED costs 100% TO OWNER - CROP split 25% owner / 75% operator

NO KNOWLEDGE on most of per Acre expense but 2016 v. GOOD year w/ minimal expense & AVERAGE crop - LAND OWNER only SHARE = ± \$30/ACRE income ± \$20/ACRE EXPENSE

160

AC + v reading by share no prod expenses netted 60/ac DJ

2016 CROP YEAR SURVEY

Was your operation: X Irrigated X Dry land Pasture

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

► Share Crop? Yes No

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

► Cash Lease? Irrigated 100 \$/ac Dryland 25 \$/ac Yes Pasture 9 \$/ac No

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 <u> </u>	No <u> X </u>
Dryland Farm	Yes <u> </u>	No <u> X </u>
Pasture	Yes <u> X </u>	No <u> </u>

2016 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	45		100				0		0
Harvest & Haul	30		100				20		25
Herbicide	10		50				30		40
Crop Insurance	30		30				20		13
Insecticide	5		15				5		10
Irrigation	125		180						
Average Price	4.40		4.25				4.40		3.40
Average Yields	75 bu		217 bu				38 bu		56 bu

<p>Native Pasture Expenses</p> <p>Fence <u> 0 </u> \$/mile</p> <p>Life of Fence <u> 0 </u> Years</p> <p>Weed Control <u> 0 </u> \$/acre</p> <p>How many acres does your stock water well cover? <u> 100 </u> acres</p> <p>Does your pasture have any subsidy payments? Yes <u> </u> No <u> X </u></p>	<p>Insurance Income (Land Owner and Tennant)</p> <p>Wheat <u> </u> \$/acre</p> <p>Corn <u> </u> \$/acre</p> <p>Milo <u> </u> \$/acre</p> <p>Cotton <u> </u> \$/acre</p>	<p>Grazing Income (Land Owner and Tennant)</p> <p>Wheat <u> 0 </u> \$/acre</p> <p>Stalks <u> 0 </u> \$/acre</p> <p>Grass <u> 0 </u> \$/acre</p> <p>Did you have grazing in 2016? Yes <u> X </u> No <u> </u></p> <p>Quality of grazing in 2016? Circle one: <u> good </u>, poor, average</p>
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Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

2016 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 50 \$/ac Dryland 22 \$/ac Pasture 12 \$/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 _____

2016 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	I do not farm myself and do not have these figures								
Harvest & Haul									
Herbicide									
Crop Insurance									
Insecticide									
Irrigation									
Average Price									
Average Yields									

Native Pasture Expenses	Insurance Income (Land Owner and Tennant)	Grazing Income (Land Owner and Tennant)
Fence <u>185</u> \$/mile	Wheat <u>0</u> \$/acre	Wheat <u>0</u> \$/acre
Life of Fence <u>(7)</u> Years	Corn <u>0</u> \$/acre	Stalks <u>0</u> \$/acre
Weed Control <u>7⁰⁰</u> \$/acre	Milo <u>0</u> \$/acre	Grass <u>0</u> \$/acre
<i>and Pest</i>	Cotton <u>0</u> \$/acre	
How many acres does your stock water well cover? <u>5300</u> acres		
Does your pasture have any subsidy payments? Yes _____ No <input checked="" type="checkbox"/>		
		<p>Did you have grazing in 2016? Yes _____ No <input checked="" type="checkbox"/></p> <p>Quality of grazing in 2016? Circle one: good, poor, average</p>

Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

2016 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

2016 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	50	75	150	50	125		10	25	
Harvest & Haul	50	125	75	45	150		15	50	
Herbicide	15	50	50	25	45		10	30	
Crop Insurance	25	75	75	25	75		10	45	
Insecticide	10	50	75	20	50		10	25	
Irrigation	50	100	175	50	150				
Average Price	4.00	.60	4.50	3.80	42		4.00	.60	
Average Yields	65	1000	200	80	27		25	500	

Native Pasture Expenses	Insurance Income (Land Owner and Tennant)	Grazing Income (Land Owner and Tennant)
Fence <u>8000.00</u> \$/mile	Wheat <u>10</u> \$/acre	Wheat <u>100</u> \$/acre
Life of Fence <u>20+</u> Years	Corn <u>25</u> \$/acre	Stalks <u>10</u> \$/acre
Weed Control <u>15</u> \$/acre	Milo _____ \$/acre	Grass <u>10</u> \$/acre
How many acres does your stock water well cover? <u>200</u> acres	Cotton <u>25</u> \$/acre	
Does your pasture have any subsidy payments? Yes _____ No <input checked="" type="checkbox"/>		Did you have grazing in 2016? Yes <input checked="" type="checkbox"/> No _____ Quality of grazing in 2016? Circle one: good, poor, <u>average</u>

Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

2016 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 62 \$/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

2016 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 Price									
Average Yields									

Native Pasture Expenses	Insurance Income (Land Owner and Tennant)	Grazing Income (Land Owner and Tennant)
Fence _____ \$/mile	Wheat _____ \$/acre	Wheat _____ \$/acre
Life of Fence _____ Years	Corn _____ \$/acre	Stalks _____ \$/acre
Weed Control _____ \$/acre	Milo _____ \$/acre	Grass _____ \$/acre
	Cotton _____ \$/acre	
How many acres does your stock water well cover? _____ acres		Did you have grazing in 2016? Yes <input type="checkbox"/> No <input type="checkbox"/>
Does your pasture have any subsidy payments? Yes <input type="checkbox"/> No <input type="checkbox"/>		Quality of grazing in 2016? Circle one: good, poor, average

Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

Calvin Goodin & Greg Whitaker lease this land & they will have this information, notes.

2016 CROP YEAR SURVEY

Was your operation: 120 Irrigated 169 Dry land 40 Pasture

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

► Share Crop? Yes ✓ No

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

► Cash Lease? Yes No (No)

Irrigated 100 \$/ac Dryland 25 \$/ac Pasture 10 \$/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

2016 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	Milo
Fertilizer	40	N/A	150	40	100	0	0	0	0
Harvest & Haul	35	N/A	150	70	300	50	25	N/A	25
Herbicide	15	N/A	45	15	25	15	15		15
Crop Insurance	15		25	15	20	0	10		10
Insecticide	8		40	25	40	0	8		20
Irrigation	100		200	150	150	50	0		0
Average Price	5.00		4.50	4.00	50.00	wh# 100/ton	5.00		4.50
Average Yields	40 bu		200 bu	60 bu	28 Ton	Ton/acre	20 bu		25 bu

Native Pasture Expenses	Insurance Income (Land Owner and Tennant)	Grazing Income (Land Owner and Tennant)
Fence <u>\$5000</u> \$/mile	Wheat <u>— 0 —</u> \$/acre	Wheat <u>100</u> \$/acre
Life of Fence <u>25</u> Years	Corn <u>— 0 —</u> \$/acre	Staiks <u>30</u> \$/acre
Weed Control <u>8</u> \$/acre	Milo <u>— 0 —</u> \$/acre	Grass <u>10</u> \$/acre
How many acres does your stock water well cover? <u>1000</u> acres	Cotton <u>N/A</u> \$/acre	Did you have grazing in 2016? Yes <u>✓</u> No <u> </u>
Does your pasture have any subsidy payments? Yes <u> </u> No <u>✓</u>		Quality of grazing in 2016? Circle one: good, poor, <u>average</u>

Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

Sugar cane aphid was a big problem in milo and very costly to spray
Finally produced good crops w/ help from rains, but prices still keep us very
close to breakeven margins.
Weeds are becoming more resistant to chemicals

2016 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 50 \$/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 _____

2016 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 Price									
Average Yields									

Native Pasture Expenses	Insurance Income (Land Owner and Tennant)	Grazing Income (Land Owner and Tennant)
Fence _____ \$/mile	Wheat _____ \$/acre	Wheat _____ \$/acre
Life of Fence _____ Years	Corn _____ \$/acre	Stalks _____ \$/acre
Weed Control _____ \$/acre	Milo _____ \$/acre	Grass _____ \$/acre
How many acres does your stock water well cover? _____ acres	Cotton _____ \$/acre	
Does your pasture have any subsidy payments? Yes _____ No _____		Did you have grazing in 2016? Yes _____ No _____
		Quality of grazing in 2016? Circle one: good, poor, average

Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

2016 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

2016 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	50 ⁰⁰	86 ⁰⁰	110 ⁰⁰	80 ⁰⁰	116 ⁰⁰				
Harvest & Haul	70 ⁰⁰	150 ⁰⁰	200 ⁰⁰	150 ⁰⁰	250 ⁰⁰				
Herbicide	20 ⁰⁰	110 ⁰⁰	80 ⁰⁰	60 ⁰⁰	80 ⁰⁰				
Crop Insurance	20 ⁰⁰	80 ⁰⁰	80 ⁰⁰	60 ⁰⁰	80 ⁰⁰				
Insecticide	20 ⁰⁰	80 ⁰⁰	30 ⁰⁰	30 ⁰⁰	40 ⁰⁰				
Irrigation	80 ⁰⁰	100 ⁰⁰	200 ⁰⁰	100 ⁰⁰	200 ⁰⁰				
Average Price	4.5 ⁰⁰	75 ⁰⁰	4.2 ⁰⁰	6 ⁰⁰	40 ⁰⁰				
Average Yields	60 ⁰⁰	1400	180	6,000 [#]	25 ⁰⁰				

Native Pasture Expenses	Insurance Income (Land Owner and Tennant)	Grazing Income (Land Owner and Tennant)
Fence _____ \$/mile	Wheat _____ \$/acre	Wheat _____ \$/acre
Life of Fence _____ Years	Corn _____ \$/acre	Stalks _____ \$/acre
Weed Control _____ \$/acre	Milo _____ \$/acre	Grass _____ \$/acre
How many acres does your stock water well cover? _____ acres	Cotton _____ \$/acre	
Does your pasture have any subsidy payments? Yes _____ No _____		
		Did you have grazing in 2016? Yes _____ No <input checked="" type="checkbox"/>
		Quality of grazing in 2016? Circle one: good, poor, average

Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

2016 Started off good then Turned Hot and DRY
 Markets were not favorable - Not a great year

2016 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 85-100 \$/ac Dryland _____ \$/ac Pasture _____ \$/ac

whole farm

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

2016 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 Price									
Average Yields	<i>normal</i>	<i>good</i>	<i>Bad</i>						

fungus

Native Pasture Expenses

Fence _____ \$/mile
 Life of Fence _____ Years
 Weed Control _____ \$/acre

How many acres does your stock water well cover? _____ acres
 Does your pasture have any subsidy payments? Yes No

Insurance Income (Land Owner and Tennant)

Wheat _____ \$/acre
 Corn _____ \$/acre
 Milo _____ \$/acre
 Cotton _____ \$/acre

Grazing Income (Land Owner and Tennant)

Wheat *NO grazing* \$/acre
 Stalks _____ \$/acre
 Grass *normal* \$/acre

Did you have grazing in 2016?
 Yes No

Quality of grazing in 2016?
 Circle one: good, poor, average

Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

Below 90% for me

2016 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?
 Irrigated 45 \$/ac Dryland 20 \$/ac Pasture 8 \$/ac Yes No

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

2016 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 Price									
Average Yields									

<p>Native Pasture Expenses</p> <p>Fence <u>\$10,000</u> \$/mile Life of Fence _____ Years Weed Control _____ \$/acre</p> <p>How many acres does your stock water well cover? <u>320</u> acres 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 Corn _____ \$/acre Milo _____ \$/acre Cotton _____ \$/acre</p>	<p>Grazing Income (Land Owner and Tennant)</p> <p>Wheat _____ \$/acre Stalks _____ \$/acre Grass _____ \$/acre</p> <p>Did you have grazing in 2016? Yes _____ No _____</p> <p>Quality of grazing in 2016? Circle one: good, poor, average</p>
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Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

2016 CROP YEAR SURVEY

Was your operation: Irrigated Dry land Pasture

Type of operation:
 ▶ Owner Operator? No Yes No
 ▶ Share Crop? No Yes No
 What is the %? None - 1/3rd - 1/4th - Other
 ▶ Cash Lease? Yes No
 Irrigated \$/ac Dryland \$/ac Pasture \$/ac

Average 42⁰⁰ across

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

2016 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	<i>Don't know</i> <i>not involved</i>								
Harvest & Haul									
Herbicide									
Crop Insurance									
Insecticide									
Irrigation									
Average Price									
Average Yields									

<p>Native Pasture Expenses</p> <p>Fence _____ \$/mile Life of Fence _____ Years Weed Control _____ \$/acre</p> <p>How many acres does your stock water well cover? <u>250</u> acres Does your pasture have any subsidy payments? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p>	<p>Insurance Income (Land Owner and Tennant)</p> <p>Wheat _____ \$/acre Corn _____ \$/acre Milo _____ \$/acre Cotton _____ \$/acre</p> <p style="text-align: center; font-size: 2em;"><i>N/A</i></p>	<p>Grazing Income (Land Owner and Tennant)</p> <p>Wheat _____ \$/acre Stalks <u>N/A</u> \$/acre Grass <u>N/A</u> \$/acre</p> <p>Did you have grazing in 2016? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p>Quality of grazing in 2016? Circle one: good, poor, average</p>
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Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

My son leases this farm & raises corn, cotton irrigated planted grass & has cow/calf operation

2016 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 80 \$/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 _____

2016 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	Milo
Fertilizer									
Harvest & Haul									
Herbicide									
Crop Insurance									
Insecticide									
Irrigation									
Average Price									
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>Staiks _____ \$/acre</p> <p>Grass _____ \$/acre</p> <p style="text-align: center;">Did you have grazing in 2016? Yes _____ No _____</p> <p style="text-align: center;">Quality of grazing in 2016? Circle one: good, poor, average</p>
--	--	--

Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

2016 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

2016 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	50		100						
Harvest & Haul			70 70	Seed 100 corn			Seed 8		
Herbicide			50				15		
Crop Insurance			40				10		
Insecticide			20						
Irrigation			150						
Average Price			\$ 4/Bu						
Average Yields			180/Bu						

Native Pasture Expenses	Insurance Income (Land Owner and Tennant)	Grazing Income (Land Owner and Tennant)
Fence _____ \$/mile	Wheat _____ \$/acre	Wheat <u>Dryland 75</u> \$/acre
Life of Fence _____ Years	Corn _____ \$/acre	Stalks <u>graze out</u> \$/acre
Weed Control _____ \$/acre	Milo _____ \$/acre	Grass _____ \$/acre
How many acres does your stock water well cover? _____ acres	Cotton _____ \$/acre	
Does your pasture have any subsidy payments? Yes <input type="checkbox"/> No <input type="checkbox"/>		<p>Did you have grazing in 2016? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>Quality of grazing in 2016? Circle one: good, poor, average</p>

Comments about the 2016 year. (Impact from weather, insects, markets, productivity, weeds.)

**Texas Tech University West Texas Mesonet
Rainfall Data for Hereford 2NW (Deaf Smith County)**

<u>Month</u>	<u>Monthly Rainfall in Inches</u>																<u>Average Month</u>		
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>		<u>2016</u>	<u>2017</u>
<u>JAN</u>						1.80	0.03	0.74	0.00	0.00	0.52	0.00	0.15	0.53	0.00	1.26	1.29	1.91	<u>0.63</u>
<u>FEB</u>						0.67	0.24	0.22	0.44	0.33	1.91	0.27	0.26	0.56	0.18	0.38	0.14	0.77	<u>0.49</u>
<u>MAR</u>						1.47	0.92	3.81	0.43	0.28	0.76	0.19	0.73	0.13	0.10	0.66	0.12	2.52	<u>0.93</u>
<u>APR</u>						1.43	0.48	0.84	0.17	0.95	1.32	0.00	0.53	0.02	0.13	1.70	1.15		<u>0.73</u>
<u>MAY</u>						3.01	0.76	1.67	1.53	1.20	2.54	0.00	4.21	0.81	4.43	8.08	1.09		<u>2.44</u>
<u>JUN</u>						0.62	2.57	4.49	4.74	2.01	2.90	0.83	3.00	2.96	4.77	2.15	0.86		<u>2.66</u>
<u>JUL</u>						2.46	1.02	1.99	3.04	4.31	2.38	0.11	2.50	2.89	5.58	7.60	0.34		<u>2.85</u>
<u>AUG</u>						4.13	4.78	1.49	8.07	2.06	3.91	0.83	0.86	1.67	2.19	1.84	4.07		<u>2.99</u>
<u>SEP</u>					6.38	0.16	1.90	2.76	0.76	0.89	0.52	1.41	3.12	0.54	5.43	1.78	1.22		<u>2.07</u>
<u>OCT</u>					3.94	0.38	2.34	0.01	3.63	1.71	0.85	1.64	1.04	0.04	0.29	4.88	0.17		<u>1.61</u>
<u>NOV</u>					3.89	0.11	0.00	0.06	0.14	0.21	0.78	0.21	0.05	0.61	0.27	0.86	0.98		<u>0.63</u>
<u>DEC</u>					0.25	<u>0.09</u>	<u>2.10</u>	<u>0.93</u>	<u>0.00</u>	<u>0.18</u>	<u>0.10</u>	<u>1.34</u>	<u>0.32</u>	<u>0.35</u>	<u>0.06</u>	<u>0.47</u>	<u>0.15</u>		<u>0.49</u>
TOTAL YEAR						16.33	17.14	19.01	22.95	14.13	18.49	6.83	16.77	11.11	23.43	31.66	11.58	5.20	

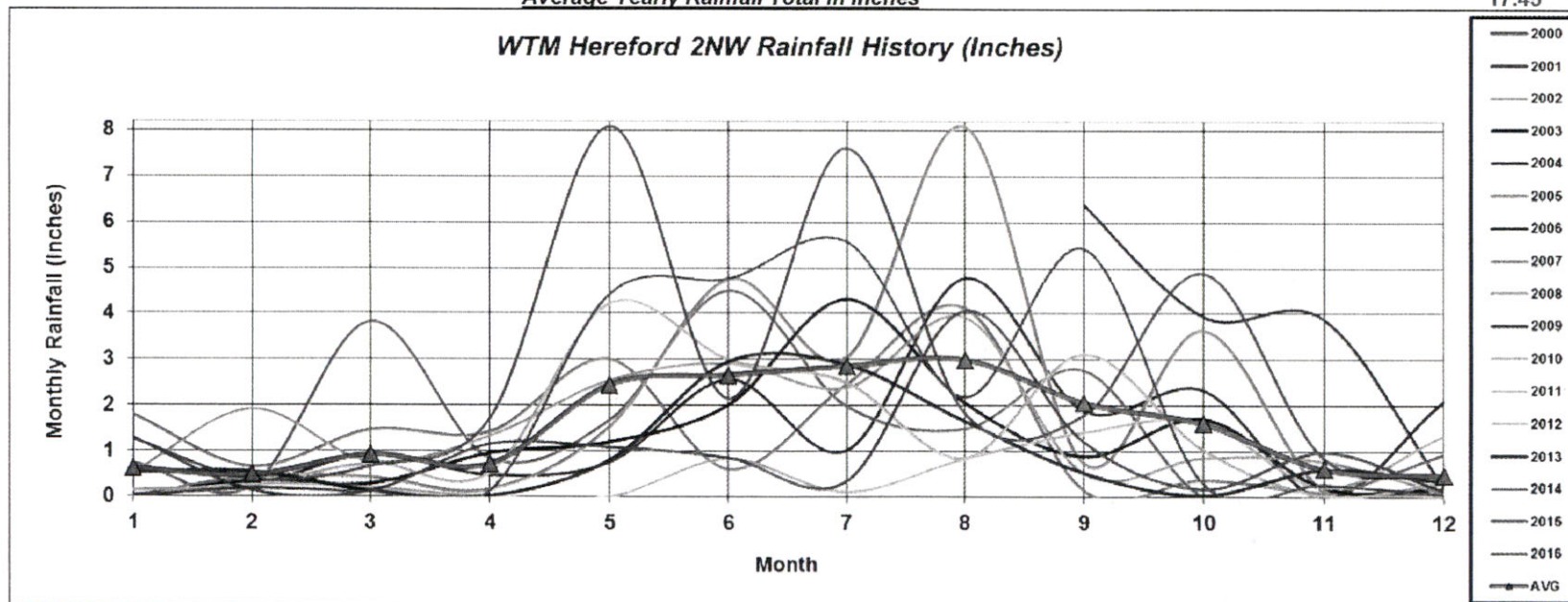
Melted ice and snow included in totals

Average Monthly Rainfall Total in Inches

1.54

Average Yearly Rainfall Total in Inches

17.45



73

DJ & MP

33 AC = 100 GPM OR 3 GPM/AC

GALLAGHER

15 AC = 100 GPM

EXAMPLE: 2000 GPM (ROW CROP) (6.66 GPM)

50

20. X 15 = 300 AC

McMORIES A & M

16 AC - 100 GPM

EXAMPLE: 2000 GPM X 16 % = 320 AC (ROW CROP) (6.25 GPM)

GPM	AC	GPM	AC	GPM	AC	GPM	AC	GPM	AC	GPM	AC	GPM	AC
10	3	410	135	810	267	1210	399	1610	531				
20	7	420	139	820	271	1220	403	1620	535				
30	10	430	142	830	274	1230	406	1630	538				
40	13	440	145	840	277	1240	409	1640	541				
50	17	450	149	850	281	1250	413	1650	545				
60	20	460	152	860	284	1260	416	1660	548				
70	23	470	155	870	287	1270	419	1670	551				
80	26	480	158	880	290	1280	422	1680	554				
90	30	490	162	890	294	1290	426	1690	558				
100	33	500	165	900	297	1300	429	1700	561				
110	36	510	168	910	300	1310	432	1710	564				
120	40	520	172	920	304	1320	436	1720	568				
130	43	530	175	930	307	1330	439	1730	571				
140	46	540	178	940	310	1340	442	1740	574				
150	50	550	182	950	314	1350	446	1750	578				
160	53	560	185	960	317	1360	449	1760	581				
170	56	570	188	970	320	1370	452	1770	584				
180	59	580	191	980	323	1380	455	1780	587				
190	63	590	195	990	327	1390	459	1790	591				
200	66	600	198	1000	330	1400	462	1800	594				
210	69	610	201	1010	333	1410	465	1810	597				
220	73	620	205	1020	337	1420	469	1820	601				
230	76	630	208	1030	340	1430	472	1830	604				
240	79	640	211	1040	343	1440	475	1840	607				
250	83	650	215	1050	347	1450	479	1850	611				
260	86	660	218	1060	350	1460	482	1860	614				
270	89	670	221	1070	353	1470	485	1870	617				
280	92	680	224	1080	356	1480	488	1880	620				
290	96	690	228	1090	360	1490	492	1890	624				
300	99	700	231	1100	363	1500	495	1900	627				
310	102	710	234	1110	366	1510	498	1910	630				
320	106	720	238	1120	370	1520	502	1920	634				
330	109	730	241	1130	373	1530	505	1930	637				
340	112	740	244	1140	376	1540	508	1940	640				
350	116	750	248	1150	380	1550	512	1950	644				
360	119	760	251	1160	383	1560	515	1960	647				
370	122	770	254	1170	386	1570	518	1970	650				
380	125	780	257	1180	389	1580	521	1980	653				
390	129	790	261	1190	393	1590	525	1990	657				
400	132	800	264	1200	396	1600	528	2000	660				

50

INTENSITY OF USE STANDARDS

1) To qualify for productivity appraisal for Ag Use,

- The land must be currently devoted principally to agricultural use to the degree of intensity generally accepted in the area.
- If the land is used for more than one purpose, the most important or primary use must be for agricultural use.
- Must be used for agricultural use for 5 of the proceeding 7 years.

2) Intensity Tests

- A small garden used for the family does not qualify $\frac{1}{2}$ ac or less. Anything above $\frac{1}{2}$ ac used to produce income may qualify at the chief appraiser discretion. Land located in the city limits will often not qualify.
- Grazing for goats, horses, pigs, cattle – any livestock, could qualify.
 - 1 ac and up rancheros are common in this area.
 - Check for proper fencing and water supply.
 - To qualify for Ag Use, the law requires the purpose in using this land for these animals be for the production of food and other commercially valuable products.
- Common crops in our area (listed alphabetically):
 - Alfalfa, Barley, Corn, Corn Silage, Cotton, Milo, Oats, Some produce, Sorghum Silage, Wheat. However, most any crop or combination could qualify.
- Check ownership records
 - If a local farmer buys a piece of land, most of the time it will be ag use.
 - If a rural property sales to a business, that is a red flag to check it out and make sure of any use change does not happen.
- We also look at Google Earth to see if land is being farmed or ranched.
- We send out a farm survey letter every year to farmers to get Ag information and on rare occasion some comeback saying they're not being farmed.
- Processing plants & animals. Land devoted to processing Ag products does not qualify for Ag Value.
 - Examples:
 1. Grain elevators
 2. Land where pens, mills and buildings of feed yards are located and dairies
 3. Holly Sugar
 4. Kemin greenhouses
 5. Hot houses or greenhouses for tomatoes and other plants
 6. packing plants
 7. seed companies
 8. Packing Houses like Excel Beef – IBP.
 9. If you are non-resident, alien, or foreign government you do not qualify for 1D1. The same for a corporation owned by a non-resident alien.

INTENSITY OF USE STANDARDS

1. Must be currently devoted principally to Agricultural use to the degree of intensity of the area for 5 of the proceeding 7 years.

A.) A small garden used for the family does not qualify 1/2ac or less. Anything above 1/2ac used to produce income may qualify at the CA 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

Sorghum 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 live-stock.
- Share Crop: Use five-year averages of crop yields, prices, additional income, and expenses to determine typical net to land for each class.

Calculating Net Income for a Typical Share Lease

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

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

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

Deficiency Payments

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

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

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

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

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

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

PROCEDURES FOR AG VALUE

- C. You will share this information with 4 to 8 local farmers that are knowledgeable in dry, irrigated and pasture farms. See what they would choose.
- D. The Chief Appraiser will choose the most logical answers based on the survey, Ag Advisory Board, and knowledgeable farmers in the county.
- E. Chief Appraiser will go to USDA website at www.nass.usda.gov and get crop yield, planted and harvested acreage.
- F. Chief Appraiser will contact local grain elevators to set crop prices during the crop year in question.
- G. Have your next meeting around April with your Ag Advisory Board.
 - 1. Share survey answers and get their opinions.
 - 2. Plan next meeting.
- H. Chief Appraiser will use the information he got from surveys, Ag Advisory Board, phone surveys, Nass and others.
- I. Chief Appraiser will get the net to land figure by using his information and ag manual put out by the State Comptroller.
- J. Ag Application. It is DSCAD policy to send new applications when an ownership change occurs. To farm and ranch receiving 1-D-1 Ag Value,
 - 1. The land has already been farmed and ranched for at least the previous 5 of 7 years.
 - 2. New owners a lot of time won't know the history of this new farm land.
 - 3. 99.9% of new applications are ownership changes.
 - 4. If we get a signature on the application we grant it.
 - 5. We check Google to make sure it is still being farmed and ranched. We also check to make sure land is being farmed on our reappraisals and yearly maintenance looking for changes. But 99.9% of the time, farmers farm and ranch their land.
 - 6. Only real red flags would be when a business, corporation, or a non-farmer buys farmland. We require more extensive information on applications, including a visual inspection. Chief Appraiser knows most farmers and ranchers in county.

Deaf Smith County Appraisal District

CHIEF APPRAISER
DANNY JONES, RPA, RTA
ASSISTANT CHIEF APPRAISER
MARK POWERS, RPA

140 E. 3rd STREET
P.O. BOX 2298 • HEREFORD, TEXAS 79045
PH. 806-364-0625
FAX 806-364-6895

OFFICE STAFF
LYDIA VALLEJO
JOAN ELLIS
EMMA CASTILLO
PATTY SCOTT

Procedures for Late Ag Forms

1. New Ownership – hit reset and new ag forms will be sent in early January; exemption goes off.
2. Deadline to file ag forms is before May 1.
 - a. If application comes in after April 30, the 10% penalty will be applied.
3. Notice of penalty will be mailed within 5 days after late application comes in.
4. Procedures for setting our system up for late penalty:
 - a. PID
 - b. Land, then individual segment
 - c. Detail – Click in Late Ag in each land segment
 - d. Recalculate – Done.

Deaf Smith County Appraisal District

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OFFICE STAFF
LYDIA VALLEJO
JOAN ELLIS
ANTHONY SOTO
PATTY SCOTT

Owner's Name

Address

City, State, Zip

Property ID:

Legal Description:

NOTICE OF PENALTY

Late Application for Ag Value 1-D-1

Based on Sec 23.431 in the Tax Code, a penalty of 10% of the difference between market value and ag value will be applied to this property. The penalty becomes tax and accrues penalty and interest in the same manner as a delinquent tax.

Market Value

Ag Value

Difference

x 10% =

(estimate)

Amount of Penalty

ARB Members for 2018
(Can serve three two year terms)

Randy Paetzold
133 Oak St.
Hereford, TX 79045
Home 364-7255
Work (ADM) 364-3811
Cell 282-6368
email randy.paetzold@adm.com

Appointed: Term 1: 1/1/2018 through 12/31/2019

.....
Raul Pesina
P.O. Box 41
Hereford, TX 79045
Home 364-4120
Work
Cell 344-2622 or call Sara at Big Brothers
email raulpesina@wtrt.net

Appointed: Term 1: 1/1/2018 through 12/31/2019

.....
David Tiemann
119 Quince
Hereford, TX 79045
Home 364-0110
Work 364-7446 (Answering Service)
Cell 236-7127

Appointed: Term 1: 1/1/2015 through 12/31/2016
Term 2: 1/1/2017 through 12/31/2017
Term 2: 1/1/2018 through 12/31/2019

.....
Joe Ward
3222 FM 1058
Hereford, TX 79045
Home 364-8821
Cell 344-4020

Appointed: Term 1: 1/1/2018 through 12/31/2019

Posted
This 5th day of July, 2018

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 10, 2018 at 9:30 A.M.

- I. Roll Call
- II. Review and approve minutes from May 23, 2018 meeting.
- III. Administer Affidavit of Sworn Testimony to Danny Jones, Chief Appraiser and Mark Powers, Assistant Appraiser.
- IV. Administer Exparte Affidavit to board members.
- VI. Hear Protests.
- VII. Approve 2018 Appraisal Records.
- VIII. Approve supplement records of the appraisal roll.

DATED THIS 5th DAY OF JULY 2018

Deaf Smith County Appraisal District

140 E. 3rd Street • P.O. BOX 2298 • Hereford, TX 79045
Phone: 806-364-0625 • Fax: 806-364-6895 • e-mail: dscad@wtrt.net

Minutes for ARB Meeting, May 23, 2018

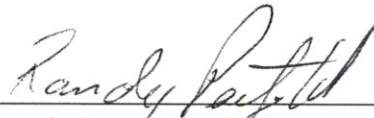
- I. Meeting began at 9:26 a.m.
 - A. Members present:
 1. Randy Paetzold
 2. Raul Pesina
 3. Joe Ward
 - B. Others present:
 1. Danny Jones, DSCAD Staff
 2. Mark Powers, DSCAD Staff
 3. Patty Scott, DSCAD Staff
 4. Anthony Soto, DSCAD Staff
- II. Oath of Office was administered by Lydia Vallejo to Randy Paetzold, Raul Pesina and Joe Ward.
- III. Statement of Elected/Appointed Officers was read and signed by each board member in attendance.
- IV. Minutes from the July 18, 2017 meeting were reviewed and approved.
 - A. Motion to approve by Raul Pesina.
 - B. 2nd by Joe Ward.
 - C. Approved unanimously.
- V. The 2018 Hearing Procedures were reviewed and adopted. A new provision was added which allows for a protest to be conducted by telephone conference call.
 - A. Motion to approve by Joe Ward.
 - B. 2nd by Raul Pesina.
 - C. Approved unanimously.
- VI. Submission of Chief Appraiser's Sworn Statement to the Appraisal Review Board was read and signed by Danny Jones.
- VII. Mr. Danny Jones, Chief Appraiser, transferred the 2018 Appraisal Records to the ARB.
- VIII. The 1st quarter 2018 Supplemental Records were discussed and approved.
 - A. Motion to approve by Joe Ward
 - B. 2nd by Raul Pesina.
 - C. Approved unanimously.

The next meeting will be held July, 10, 2018 to hear protests.

Meeting adjourned at 10:26 a.m.

Approved:

Date:



Randy Paetzold, Chairperson

7-10-18

ARB Inquiry Report - Active & Closed Cases

7/10/2018

(132) Informal Hearings

Type	Prop Use	Case #	Prop Id Taxpayer Name	Geo ID	Appraiser	Meeting Appr Meeting Date	Status	Appraised
P		2018-2	1463 REYES, FRANKLIN & ANGELICA	SE18WH-17-18 A	DJ & MP		C	41,600
P		2018-3	2220 HUGHES, BOB M	SE43-1-2	MP		C	122,600
P		2018-4	24930 SUSIE'S CHECK CASHING		MP		C	700
C		2018-5	26014 MONTANO, MARY ANN, REFUGIO JR	M7-84-BD-1A	MP		C	48,200
C		2018-6	1529 FLORES, EUSEBIO	SE21-4B	MP		C	93,900
C		2018-7	25177 VALLEJO & SONS		MP		C	28,500
C		2018-8	9695 REED, DEBORAH	AK05-98-2	DJ		C	48,700
P		2018-9	2272 CONWAY, IMOGENE M	SE44-23	MP		C	74,800
C		2018-10	4233 TIEMANN, DAVID H & SANDY L	SMILL-11	DJ		C	7,500
C		2018-11	2907 GARCIA, EVANGELINA	SWEWH-1-17-1 8	DJ		C	104,300
C		2018-12	6236 HARTLEY, EDGAR REV TR	SND-2	DJ		C	86,400
C		2018-13	921174 HASCHKE, MATTHEW J.		MP		C	15,000
C		2018-14	2818 SUBLETT, JOHN & CYNTHIA FAMILY TRUST	SWERUS-1-29- 30	DJ		C	178,800
C		2018-15	11200 REINART, ROY J & DEBBIE	M7-25-2	MP		C	151,700
C		2018-16	7516 REINART, ROY J & DEBBIE	M7-26-2A	MP		C	92,500
C		2018-17	6316 ALONZO, MARIO &	SBB2-3-1	DJ		C	96,400
C		2018-18	920951 ALONZO TRUCKING				C	35,900
C		2018-19	1575 ALMAZAN, ROBERTO B	SE22B-27	MP/DJ		C	84,300
C		2018-20	1775 ALMAZAN, ROBERTO B JR	SE28-4A	MP		C	15,800
C		2018-21	5195 ALMAZAN, ROBERTO B JR	SMO6E-2-17-18	MP		C	47,900
C		2018-22	1174 ALMAZAN, ROBERTO JR	SEO7-14C	MP		C	37,200
C		2018-23	24543 BARTELS, GARY & BELINDA		MP		C	38,100
M		2018-24	2415 UNITED SUPERMARKETS, LLC	SE55-B	MP/DJ		C	3,074,100
M		2018-25	920232 UNITED SUPERMARKETS, LLC	SE54	MP		C	74,900
C		2018-26	2326 ARELLANO, GILBERT H JR	SE45WW-21-22	MP		C	129,900
C		2018-27	10256 BLANKENSHIP, MORRIS L	C5&4-15-2A	MP		C	54,100
C		2018-28	9807 FLYING M PROPERTIES, L.P.	AK11-25-2	MP		C	25,400
C		2018-29	27749 T BAR ELECTRICAL INC.		MP		C	19,200
C		2018-30	3916 WARD, JOE	SWO7-7-10-20	DJ		C	379,500
P		2018-31	26090 2BR LAND, LP	C2&4-15-3	DJ		C	230,700
C		2018-32	6288 GARCIA, GUILLERMO & GUILLERMINA	SBB-0-38-39	DJ		C	87,100

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ARB Inquiry Report - Active & Closed Cases

7/10/2018

Type	Prop Use	Case #	Prop Id Taxpayer Name	Geo ID	Appraiser	Meeting Appr Meeting Date	Status	Appraised
C		2018-63	3462 FLORES, JOHNNY	SWECL-A-13	DJ		C	115,800
P		2018-64	3388 HOLMES, JAMES	SWECL-2-16	DJ		C	120,800
P		2018-65	920830 MERCHANTS AUTOMOTIVE GROUP, INC		MP		C	453,900
C		2018-66	2014 TIEMANN, DAVID H & SANDY L	SE37G-19-20	DJ & MP		C	86,700
C		2018-67	921361 GONZALEZ, JORGE	SWO6-6-10C	DJ		C	105,200
P		2018-68	6698 LOWRANCE, GARRE	SGA2-1-62	DJ		C	190,100
C		2018-69	4577 HERRERA, JOSE I & LINA	SHFD-55-1	DJ		C	173,600
C		2018-70	1673 HERRERA, JOSE I & LINA	SE24-8	MP/DJ		C	59,800
C		2018-71	5324 BALDERAZ, BENJAMIN O. & FRANKIE	SMO6E-12-17-1 8	MP		C	35,100
C		2018-72	25231 BALDERAZ, BENJAMIN O. & FRANKIE	SWEWH-8-47	DJ		C	152,300
C		2018-73	2574 ESCOBAL, ALFRED & CRYSTAL	SWEWA-4-1-2	DJ		C	110,000
C		2018-74	3229 ESCOBAL, ALFRED & CRYSTAL	SWEWH-7-58-5 9	DJ		C	134,900
C		2018-75	11694 ROSIE'S LAUNDRY MAT, LLC	59-20299	MP		O	10,900
eMAIL		2018-76	6084 VANGARD WIRELESS, LP	AK03-63-NA01	MP		C	48,000
C		2018-77	920129 VANGARD WIRELESS, LP	AK03-63-NA01B	MP		C	46,300
C		2018-78	8547 HERRING, DAVID T	C2&4-5-4	DJ		C	24,200
C		2018-79	8567 HERRING, DAVID T	C2&4-16-1	DJ		C	59,000
C		2018-80	8568 HERRING, DAVID T	C2&4-17-2	DJ		C	46,800
C		2018-81	7646 DENALI CATTLE, INC	M7-87-5	MP		C	52,100
C		2018-82	919736 DENALI CATTLE, INC	M7-87-4B	DJ & MP		C	1,900
C		2018-83	6284 CONDE, CYNTHIA	SBB-0-31	DJ		C	110,500
C		2018-84	6968 MARSH, CORY JAMES & JULIE	AK04-75-1	DJ		C	25,100
C		2018-85	921478 MARSH, CORY JAMES & JULIE	AK04-75-3	DJ		C	12,400
P		2018-86	5125 STEINBERG FARMS	SMO5B-1-2	MP		C	34,300
C		2018-87	2798 MANCHEE, MALCOLM	SWERUS-2-6	DJ		C	76,500
C		2018-88	9775 HEISELMAN, PAUL F	AK06-87-1A	DJ		C	152,500
C		2018-89	27419 BROWNLOW, JOHNNY CONSTRUCTION		MP		C	30,000
C		2018-90	4956 BROWNLOW, JOHNNY W	SWIHCW-1-6-1 5	DJ		C	260,700
C		2018-91	2437 DELOZIER, DON E ET UX	SWEA-1-43	DJ		C	265,100
C		2018-92	1366 OTT, RONALD & LINDA	SE15C-8	MP		C	12,900

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ARB Inquiry Report - Active & Closed Cases

7/10/2018

Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Appraiser	Meeting	Appr	Meeting Date	Status	Appraised
		2018-93	1194	OTT, RONALD & LINDA	SEO8P-13	MP				C	26,000
		2018-94	1365	OTT, RONALD & LINDA	SE15C-7	MP				C	30,500
		2018-95	1244	OTT, RONALD & LINDA	SE10TU-14-15	MP/DJ				C	62,400
		2018-96	1229	OTT, LINDA IRENE	SE10TH-1	MP				C	47,900
		2018-97	919815	HEREFORD PHARMACY						C	200,000
		2018-98	5635	SHUPE BROS CO	SHFDIP-K-3-3-6	MP				C	73,000
		2018-99	5219	PEREZ, DANIEL	SMO6E-3-17-18	MP/DJ				C	49,500
		2018-100	10690	SHELTON, LELAND	AK03-99-7	DJ				C	11,100
		2018-101	6729	WOODARD, LESLEY JOAN	SGA2-1-63-64	DJ				C	135,300
		2018-102	921272	WELLS FARGO EQUIPMENT FINANCE		MP				C	7,400
		2018-103	6579	BARRETT, RICHARD M	SFR-3-28-30	DJ				C	509,100
		2018-104	2847	BARRETT, RICHARD M	SWEB-16-21	DJ				C	70,400
		2018-105	3113	BARRETT, RICHARD M	SWEWH-6-45-46	DJ				C	91,300
		2018-106	3127	BARRETT, RICHARD M	SWEWH-6-50-51	DJ				C	89,400
		2018-107	3269	BARRETT, RICHARD M	SWEWH-8-16	DJ				C	95,700
		2018-108	3431	BARRETT, RICHARD M	SWECL-3-8-9	DJ				C	100,200
		2018-109	6027	BARRETT, RICHARD M	SST-2-10	MP				C	59,500
		2018-110	11239	BARRETT, RICHARD M	SWECH-2-15	DJ				C	64,500
		2018-111	2739	BARRETT, RICHARD M	SWEH-35	DJ				C	69,400
		2018-112	3354	BARRETT, RICHARD M	SWECL-1-2	DJ				C	92,300
		2018-113	3545	BARRETT, RICHARD M	SWERO-3-1-2	DJ				C	143,700
		2018-114	6820	MCDONALD, SHAY M.	SGA4-4-7-8	DJ				C	98,100
		2018-115	2861	BARRETT, RICHARD M	SWEB-16-36	DJ				C	79,000
		2018-116	3047	BARRETT, RICHARD M	SWEWH-5-42	DJ				C	90,400
		2018-117	3192	BARRETT, RICHARD M	SWEWH-7-20-21	DJ				C	83,900
		2018-118	3444	BARRETT, RICHARD M	SWECL-3-10-11	DJ				C	90,000
		2018-119	11208	BARRETT, RICHARD M	SWESYC-2-11	DJ				C	66,300
		2018-120	920021	LANZA L.L.C.						C	324,500
		2018-121	3145	MORRISON, MICHAEL CECIL II	SWEWH-6-76	DJ				C	72,500
		2018-122	7750	ESPINOSA, STELLA	SKH-3-18-19	DJ				C	58,600
		2018-123	920771	MCJ TRUCKING LLC		MP				C	1,813,000

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ARB Inquiry Report - Active & Closed Cases

7/10/2018

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Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Appraiser	Meeting	Appr Meeting Date	Status	Appraised
C		2018-33	3516	BANNER, MARK A	SWELST-2-15	DJ			C	114,600
C		2018-34	2630	BARRIENTEZ, ELSA	SWESST-2-12	DJ			C	177,000
C		2018-35	3159	BEREND, MICHAEL	SWEWH-6-107-108	DJ			C	164,700
C		2018-36	8376	GRABBE, DONALD RAY ET AL	B7-54-1	MP			C	5,100
C		2018-37	1955	GONZALES, JULIO JR	SE36NR-45	MP			C	65,000
C		2018-38	4961	CLEMENTS, DON BARTON	SWIHCW-1-13-14B	DJ			C	255,400
C		2018-39	7573	VOGEL FAMILY IRREV TRUST	M7-65-4	DJ			C	33,400
C		2018-40	21482	VOGEL FAMILY IRREV TRUST	SPI-12-19-23	MP			C	348,300
C		2018-41	8051	BURNS, JOSEPH R & CASEY	M7-136-4	MP/DJ			C	29,500
C		2018-42	25526	BURNS, JOSEPH R & CASEY		MP			C	20,800
C		2018-43	8050	BURNS, JOSEPH R & CASEY	M7-136-3	MP			C	36,300
C		2018-44	9197	CARTHEL FAMILY, LP	C4&4-17-1	DJ			C	91,800
P		2018-45	920376	DISHNET SATELLITE BROADBAND LLC		MP			C	1,400
P		2018-46	920378	DISHNET SATELLITE BROADBAND LLC		MP			C	100
C		2018-47	920533	DISHNET SATELLITE BROADBAND LLC		MP			C	200
C		2018-48	5923	HUERTA, ADALBERTO & TANIA	SPLAC-1-1B	MP			C	88,500
P		2018-49	26752	ROBERTS TRUCK CENTER OF TEXAS		None Assigned			C	1,027,100
C		2018-50	5204	RAMIREZ, JUAN & L'LANI	SMO6E-3-3	MP			C	85,000
C		2018-51	12277	ELEMENT FLEET CORPORATION	59-12105	MP			C	70,200
P		2018-52	24621	ELEMENT FLEET CORPORATION					C	100,500
C		2018-53	6569	BASS, RANDALL WADE	SFR-4-12	DJ			C	151,600
P		2018-54	920989	GELCO FLEET TRUST					C	364,900
P		2018-55	921457	GELCO FLEET TRUST					C	134,400
P		2018-56	27832	RICHARDSON SEED INC		MP			C	725,500
P		2018-57	3472	STRANGE, JAMES VIRGIL	SWECL-A-10	DJ			C	96,200
C		2018-58	6066	PARRACK, BILLY	SST-3-15	MP			C	48,100
P		2018-59	3105	PARRACK, BILLY	SWEWH-6-13	DJ			C	82,000
P		2018-60	920600	WESTERN AG ENTERPRISES, INC.		MP			C	55,100
MAIL		2018-61	921467	VANGARD WIRELESS, LP					C	29,400
MAIL		2018-62	921468	VANGARD WIRELESS, LP					C	46,300

ARB Inquiry Report - Active & Closed Cases

7/10/2018

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Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Appraiser	Meeting Appr	Meeting Date	Status	Appraised	
C		2018-124	1295	TAYLOR & SONS ENTERPRISES INC	SE12F-22	DJ			C	109,100	
C		2018-125	28298	PARK AVE INVESTMENTS INC		MP			C	1,000	
C		2018-126	25488	PARK AVE INVESTMENTS INC		MP			C	10,000	
C		2018-127	28057	PARK AVE INVESTMENTS INC		MP			C	500	
C		2018-128	28011	PARK AVE INVESTMENTS INC		MP			C	17,500	
C		2018-129	1855	ACT ENTERPRISES	SE3118-19	DJ			C	37,300	
C		2018-131	1748	ACT ENTERPRISES	SE26-36-40	MP			C	86,600	
C		2018-132	919911	AT&T MOBILITY	SWO2-2-4T	MP			C	52,500	
C		2018-133	6125	CORNELIUS, GAYLE E	SPI-5-17-18	DJ & MP			C	120,000	
P		2018-134	11209	BROWN, RICK	SWESY2-1-10	DJ			C	782,100	
# Properties			132								
									Total Appraised	19,003,000	

ARB Protest Report - Active & Closed Cases

7/10/2018

(153 Protests)

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
A			2018-1	921480	CENTURYLINK COMMUNICATIONS							S	100
										Location:			
A			2018-2	7563	GOLDEN SPREAD ELECTRIC COOP. INC.	M7-47-1A	41595					S	54,200
										Location:			
A			2018-3	920478	GOLDEN SPREAD ELECTRIC COOP. INC.	M7-47-1C	41595					S	25,500
										Location:			
A			2018-4	920164	SHARYLAND UTILITIES	M7-47-1B-P	38964					S	30,002,200
										Location:			
A			2018-5	920396	SHARYLAND UTILITIES	M7-47-1B-P1	38964					S	2,658,500
										Location:			
A			2018-6	920397	SHARYLAND UTILITIES	M7-47-1B-P2	38964					S	1,345,500
										Location:			
A			2018-7	919869	SHARYLAND UTILITIES	M7-47-1B	38964					S	349,100
										Location:			
A			2018-8	4363	W T SERVICES INC.	SHFD-16-1-6	38964					S	198,000
										Location:			
A			2018-9	4473	W T SERVICES INC	SHFD-30-5-6	37859					S	83,500
										Location:			
A			2018-10	5785	W T SERVICES INC	AK03-58-23	38964					S	53,200
										Location:			
A			2018-11	7891	W T SERVICES INC	SSP-112-02-03	37859					S	223,700
										Location:			
A			2018-12	11738	W T SERVICES INC	59-20430						S	287,200
										Location:			
A			2018-13	11815	W T SERVICES INC	5 12 2105	37859					S	26,000
										Location:			
A			2018-14	24960	W T SERVICES INC							S	60,000
										Location:			
A			2018-15	27458	W T SERVICES INC	5 12 2105	37859					S	149,400
										Location:			

ARB Protest Report - Active & Closed Cases

7/10/2018

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
	A		2018-16	918967	W T SERVICES INC							S	980,900
	A		2018-17	921129	W T SERVICES INC							S	18,000
	A		2018-18	12165	WEST TEXAS RURAL TELEPHONE	5 17 2100		37859				S	12,200
	A		2018-19	12166	WEST TEXAS RURAL TELEPHONE	5 12 21030		38964				S	1,521,900
	A		2018-20	12269	WEST TEXAS RURAL TELEPHONE	5 16 21001		37859				S	104,700
	A		2018-21	26417	WEST TEXAS RURAL TELEPHONE	5 27 21001		37859				S	15,600
	A		2018-22	26418	WEST TEXAS RURAL TELEPHONE	5 19 2101		37859				S	10,400
	A		2018-23	27459	WEST TEXAS RURAL TELEPHONE	5 12 2104		37859				S	316,900
	A		2018-24	5504	WEST TEXAS RURAL TELEPHONE	AK03-14-2						S	14,000
	A		2018-25	6222	WEST TEXAS RURAL TELEPHONE	AK03-70-5						S	36,700
	A		2018-26	7369	WEST TEXAS RURAL TELEPHONE	AK08-67-3						S	10,800
	A		2018-27	7890	WEST TEXAS RURAL TELEPHONE	SSP-112-01-02						S	597,000
	A		2018-28	27307	WEST TEXAS RURAL TELEPHONE	AK08-66-2						S	1,100
	A		2018-29	12395	VALOR TELECOM ENTERPRISES	59-12230		37859				S	19,200
	A		2018-30	12397	VALOR TELECOM ENTERPRISES	59-12232		37859				S	62,300

ARB Protest Report - Active & Closed Cases

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
	A		2018-31	12398	VALOR TELECOM ENTERPRISES	59-12233	37859					S	11,400
										Location:			
	A		2018-32	26325	VALOR TELECOM ENTERPRISES		37859					S	29,400
										Location:			
	A		2018-33	10603	ATMOS ENERGY / WES-TEX DIVISION	5 11 20030						S	132,700
										Location:			
	A		2018-34	10604	ATMOS ENERGY / WES-TEX DIVISION	5 12 200020						S	434,600
										Location:			
	A		2018-35	10605	ATMOS ENERGY / WES-TEX DIVISION	5 10 200010						S	3,322,700
										Location:			
	A		2018-36	12147	ATMOS ENERGY / WES-TEX DIVISION	5 19 200010						S	24,900
										Location:			
	A		2018-37	12163	ATMOS ENERGY / WES-TEX DIVISION	5 10 20000701						S	393,600
										Location:			
	A		2018-38	12164	ATMOS ENERGY / WES-TEX DIVISION	5 16 200004						S	266,500
										Location:			
	A		2018-39	22798	ATMOS ENERGY / WES-TEX DIVISION	5 17 200010						S	1,200
										Location:			
	A		2018-40	26289	ATMOS ENERGY / WES-TEX DIVISION	5 27 200010						S	95,300
										Location:			
	A		2018-41	26290	ATMOS ENERGY / WES-TEX DIVISION	5 22 200010						S	10,300
										Location:			
	A		2018-42	26886	NARAYAN, OM LLC	44-9-2-14P						S	65,000
										Location:			
	A		2018-43	3949	NARAYAN, OM LLC	SWO9H-9-2-14	41741					S	1,603,200
										Location:			
	A		2018-44	3957	NARAYAN, OM LLC	SWO9H-9-69-75	41741					S	855,800
										Location:			
	A		2018-45	24637	BURLINGTON NORTHERN & SANTA FE	AK03-59-ROW						S	426,700
										Location:			

ARB Protest Report - Active & Closed Cases

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
A			2018-46	26730	BURLINGTON NORTHERN & SANTA FE	AK03-61-1	42897					S	25,400
										Location:			
A			2018-47	918461	W E HEREFORD LTD	AK03-42-3C	39002					S	53,902,400
										Location:			
A			2018-48	918457	WHITE ENERGY HEREFORD L.L.C.	AK03-40-4	39002					S	730,400
										Location:			
A			2018-49	918463	W E HEREFORD LTD	AK03-42-3B	39002					S	308,600
										Location:			
A			2018-50	5634	ADM GRAIN	SHFDIP-K-3-16-47	39454					S	99,600
										Location:			
A			2018-51	26595	ADM GRAIN	M7-158-1	39454					S	52,800
										Location:			
A			2018-52	8071	ADM GRAIN	M7-151-2	39454					S	4,755,100
										Location:			
A			2018-53	12150	FIRST FINANCIAL BANK	59-39034						S	174,800
										Location:			
A			2018-54	4339	FIRST FINANCIAL BANK	SHFD-10-1-7						S	19,600
										Location:			
A			2018-55	4340	FIRST FINANCIAL BANK	SHFD-10-8-12						S	65,600
										Location:			
A			2018-56	4343	FIRST FINANCIAL BANK	SHFD-10-22						S	16,600
										Location:			
A			2018-57	4344	FIRST FINANCIAL BANK	SHFD-10-23-24						S	26,500
										Location:			
A			2018-58	4346	FIRST FINANCIAL BANK	SHFD-11-1-24						S	927,700
										Location:			
A			2018-59	4377	FIRST FINANCIAL BANK	SHFD-18-4-12						S	67,700
										Location:			
A			2018-60	5326	B W AFFORDABLE HOUSING L P	SM13-1-4	33242					S	2,208,200
										Location:			

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
A			2018-61	3579	JOTON INC	SWO1-1-U	38994					S	926,600
										Location:			
A			2018-62	1114	DCTN3 464 HEREFORD TX,LLC	SEO5-28B	38994					S	116,400
										Location:			
A			2018-63	921452	MUSKET CORPORATION		33112					S	13,300
										Location:			
A			2018-64	7201	MARINO, CHERRIE - LEGRAND FARM AGENCY	AK08-06-1	38574					S	46,000
										Location:			
A			2018-65	920383	CARDTRONICS USA, INC.		38574					S	23,400
										Location:			
A			2018-66	2489	HEREFORD SENIORS COMMUNITY	SWE-8-B	33112					S	250,400
										Location:			
A			2018-67	921236	LOVE'S TRAVEL STOP & COUNTRY STORES,INC.		41877					S	2,034,200
										Location:			
A			2018-68	3970	LOVE'S TRAVEL STOP & COUNTRY STORES,INC.	SWODA-TRC	41877					S	1,891,900
										Location:			
A			2018-69	3972	LOVE'S TRAVEL STOP & COUNTRY STORES,INC.	SWODA-TRD	41877					S	301,200
										Location:			
A			2018-70	3973	LOVE'S TRAVEL STOP & COUNTRY STORES,INC.	23-TRE	41877					S	56,300
										Location:			
A			2018-71	921088	LOVE'S TRAVEL STOP & COUNTRY STORES,INC.	23-TRF1	41877					S	72,100
										Location:			
A			2018-72	3975	FIREBRAND PROPERTIES,LP	SWODA-TRG						S	643,100
										Location:			
A			2018-73	921282	MCI COMMUNICATIONS SERVICES, INC		39376					S	500
										Location:			
A			2018-74	6347	COTTAGE SAND REALTY LLC	SBB2-7-2-3	41990					S	453,000
										Location:			
A			2018-75	21494	COTTAGE SAND REALTY LLC	SBB2-6-8-9	41990					S	184,300
										Location:			

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
	A		2018-76	10907	HEREFORD CENTRAL PLACE LTD.	SHFD-65-1	33193					S	473,700
										Location:			
	A		2018-77	28148	JKST TIERRA BLANCA APTS. L.P.	STBS-2	33193					S	1,115,100
										Location:			
	A		2018-78	27902	DCTN3	SWM-1-3-4						S	1,951,100
										Location:			
	A		2018-79	26237	AZTECA MILLING L P	B7-20-4	33117					S	92,300
										Location:			
	A		2018-80	26580	AZTECA MILLING L P	B7-20-C	33117					S	9,445,900
										Location:			
	A		2018-81	24914	ALLTEL COMMUNICATION LLC		40756					S	272,100
										Location:			
	A		2018-82	26175	ALLTEL COMMUNICATION LLC		40756					S	117,200
										Location:			
	A		2018-83	921483	ALLTEL COMMUNICATION LLC	AK03-59-T	40756					S	333,300
										Location:			
	A		2018-84	918706	ALLTEL COMMUNICATION LLC	B3-21-T	40756					S	225,800
										Location:			
	A		2018-85	918745	ALLTEL COMMUNICATION LLC	SW06-6-10P	40756					S	317,300
										Location:			
	A		2018-86	11867	HAPPY STATE BANK		43301					S	62,900
										Location:			
	A		2018-87	1281	HAPPY STATE BANK	SE12-3						S	120,000
										Location:			
	A		2018-88	1297	HAPPY STATE BANK	SE12-24-26						S	1,218,800
										Location:			
	A		2018-89	28191	FIRST NATIONAL BANK TEXAS		40934					S	10,700
										Location:			
	A		2018-90	2415	UNITED SUPERMARKETS, LLC	SE55-B	40894					S	3,074,100
										Location:			

ARB Protest Report - Active & Closed Cases

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
A			2018-91	920232	UNITED SUPERMARKETS, LLC	SE54	40894					S	74,900
										Location:			
A			2018-92	25479	AUTOZONE TEXAS, LP		33183					S	356,600
										Location:			
A			2018-93	1905	AUTOZONE TEXAS, LP	SE33H-1-4	33183					S	359,100
										Location:			
A			2018-94	920479	CP 43 TX LLC	AK03-78-C2	38591					S	245,300
										Location:			
A			2018-95	2483	B & B MERRITT REAL ESTATE LLC	SWE-5-H						S	466,200
										Location:			
A			2018-96	24994	HART LINE ASSOCIATES LP	AK03-82-0						F	1,588,600
										Location:			
A			2018-97	10558	LIVESTOCK NUTRITION CENTER,LLC	AK03-17-1A	33223					S	374,100
										Location:			
A			2018-98	5593	TEJAS INDUSTRIES INC.	AK03-39-1						S	6,025,700
										Location:			
A			2018-99	27995	CAVINESS JOINT VENTURE							S	31,900
										Location:			
A			2018-100	919389	PALO DURO MEAT PROCESSING							S	266,100
										Location:			
A			2018-101	9670	COMER FAMILY REV. TRUST	AK05-79-1						S	48,900
										Location:			
A			2018-102	11966	SMITH, JERRY L P	59-21080						S	500
										Location:			
A			2018-103	918962	GREEN PLAINS HEREFORD LLC	AK03-18-1P	43322					S	10,393,600
										Location:			
A			2018-104	11354	GREEN PLAINS CATTLE CO LLC	K7-26-P	43322					S	950,000
										Location:			
A			2018-105	27545	GREEN PLAINS TRUCKING LLC		43322					S	519,500
										Location:			

ARB Protest Report - Active & Closed Cases

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
A			2018-106	24984	GREEN PLAINS CATTLE CO LLC	AK07-24-2		43322				S	1,300
										Location:			
A			2018-107	24985	GREEN PLAINS CATTLE CO LLC	AK07-25-2		43322				S	7,600
										Location:			
A			2018-108	24986	GREEN PLAINS CATTLE CO LLC	AK07-16-1		43322				S	1,011,200
										Location:			
A			2018-109	28074	GREEN PLAINS HEREFORD LLC	AK03-23-3A		43322				S	721,500
										Location:			
A			2018-110	28077	GREEN PLAINS HEREFORD LLC	AK03-18-1a		43322				S	55,000,000
										Location:			
A			2018-111	920920	GREEN PLAINS ETHANOL STORAGE LLC	AK03-18-1b		43322				S	3,575,000
										Location:			
A			2018-112	918962	GREEN PLAINS HEREFORD LLC	AK03-18-1P		43322				S	10,393,600
										Location:			
A			2018-113	25387	TEXAS FARM BUREAU							S	6,500
										Location:			
A			2018-114	11623	A 1 BEAUTY SHOP	59-20049						S	1,000
										Location:			
A			2018-115	27020	IBACH, DAVID C. JR.	M7-70-1						S	517,700
										Location:			
A			2018-116	919892	R & S CONSTRUCTION							S	29,500
										Location:			
A			2018-117	921486	AMERICAN NATIONAL LEASING COMPANY							S	784,000
										Location:			
A			2018-118	5593	TEJAS INDUSTRIES INC.	AK03-39-1						S	6,025,700
										Location:			
A			2018-119	12142	DEAF SMITH CO ELECTRIC COOP	5 12 200001	33145					S	3,227,700
										Location:			
A			2018-120	12143	DEAF SMITH CO ELECTRIC COOP	5 10 200001	33145					S	775,700
										Location:			

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
A			2018-121	12144	DEAF SMITH CO ELECTRIC COOP	5 22 200001	33145					S	236,700
										Location:			
A			2018-122	12145	DEAF SMITH CO ELECTRIC COOP	5 16 200001	33145					S	681,100
										Location:			
A			2018-123	24383	DEAF SMITH CO ELECTRIC COOP	5 27 200001	33145					S	289,500
										Location:			
A			2018-124	26822	DEAF SMITH CO ELECTRIC COOP	5 10 200002	33145					S	7,000
										Location:			
A			2018-125	921085	DEAF SMITH CO ELECTRIC COOP	5 27 200001	33145					S	13,400
										Location:			
A			2018-126	921283	DEAF SMITH CO ELECTRIC COOP	5 18 200001	33145					S	26,700
										Location:			
A			2018-127	1402	GRIEGO, JOSE LUCIO	SE16TH-03						O	23,700
										Location:			
A			2018-128	921105	ASTRA WIND LLC		42684					S	420,500
										Location:			
A			2018-129	920808	TX HEREFORD WIND, LLC	M7-42-P	42684					S	219,495,500
										Location:			
A			2018-130	25675	CHROMATIN, INC.	AK05-63-5	33119					S	17,600
										Location:			
A			2018-131	921145	LLANO PIZZA		33119					S	80,200
										Location:			
A			2018-132	28276	CHROMATIN, INC.	AK05-63-3	33119					S	1,067,400
										Location:			
O			2018-133	4507	POWERS, MARK & LINDA	SHFD-41-1-2						S	98,500
										Location:			
O			2018-134	2914	SCOTT, PATRICIA J.	SWEWH-1-27-29						F	94,300
										Location:			
A			2018-135	11202	KEI, L.L.C.	SBB2-7-1B						S	224,700
										Location:			

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised
A			2018-136	921445	MORGAN, DONAVON SR. & NANCY	B7-25-2a						S	8,600
										Location:			
A			2018-137	921320	BROADVIEW ENERGY JN LLC		38989					S	85,989,000
										Location:			
A			2018-138	921097	MARIAH DEL NORTE LLC		38989					S	3,251,000
										Location:			
A			2018-139	25475	FIJI HOTEL GROUP, LLC	SWODA-TR8B	40855					F	2,711,000
										Location:			
A			2018-140	6527	FIJI HOTEL GROUP, LLC	SWODA-23-TR7						S	30,100
										Location:			
A			2018-141	11890	CVS CORPORATION	59-20857	41817					S	882,000
										Location:			
A			2018-142	1113	LAVI FAMILY TRUST, THE	SEO5-27						S	400,000
										Location:			
A			2018-143	920830	MERCHANTS AUTOMOTIVE GROUP, INC		33155					S	453,900
										Location:			
A			2018-144	920545	ADM CORN PROCESSING							S	4,217,900
										Location:			
A			2018-146	26620	ADM GRAIN	5 11 2100	39454					S	900
										Location:			
A			2018-147	27436	ADM GRAIN	5 11 2101	39454					S	42,600
										Location:			
A			2018-148	27437	ADM GRAIN	5 11 2102	39454					S	3,300
										Location:			
A			2018-149	27438	ADM GRAIN	5 11 2103	39454					S	7,200
										Location:			
A			2018-150	27439	ADM GRAIN	5 11 2104	39454					S	4,261,200
										Location:			
A			2018-151	27460	ADM GRAIN	5 11 20002	39454					S	2,739,600
										Location:			

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Panel	Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Agents	Appraiser	Meeting Appr	Hearing Date	Meeting Date	Status	Appraised	
	A		2018-152	27461	ADM GRAIN	5 11 20004	39454					S	278,400	
	A		2018-153	27835	ADM GRAIN		39454					S	14,600	
	A		2018-154	12211	SOUTHWEST FEEDERS (CACTUS FEEDERS)	59-39313						S	500,100	
# Properties			153										Total Appraised	568,482,300

Location:

Location:

Location:

DEAF SMITH CO. APPRAISAL REVIEW BOARD

ARB Schedule for:

Tuesday, July 10, 2018

#	TIME	OWNER	PROPERTY.ID	PROPERTY	Appraiser	packet sent	
1	9:30 AM	ARB meets and organizes					
2	10:00 AM	Jose, Griego	1402	224 Ave. C	MP	X	
3	10:20 AM						
4	10:40 AM						
5	11:00 AM						
6	11:20 AM						
7	11:40 AM						
	BREAK FOR LUNCH						
8	1:00 PM						
9	1:20 PM						
12							
13							
14							
15							
16							

DEAF SMITH CO. APPRAISAL REVIEW BOARD

ARB Schedule for:

Tuesday, July 10, 2018

#	TIME	OWNER	PROPERTY.ID	PROPERTY	Appraiser	packet sent	
1	9:30 AM	ARB meets and organizes					
2	10:00 AM	Jose, Griego	1402	224 Ave. C	MP	X	
3	10:20 AM	Green Plains <i>withdrew</i>	14354, 24986, 24084, 920926, 24985, 28074, 28077, 918962, 27548	<i>11354</i> Ethanol facility, Feedyard, Ag land, Trucks & Trailers <i>Feed Yard PP only</i>	MAV, CAD	X	
4	10:40 AM						
5	11:00 AM						
6	11:20 AM						
7	11:40 AM						
BREAK FOR LUNCH							
8	1:00 PM	Southwest Feeders	12211	Business Personal Property	MP	X	
9	1:20 PM	Deaf Smith Co Electric COOP		see attached	MAV	X	
10		Sharyland Utilities <i>withdrew</i>		see attached	MAV	X	
11		Valor Telecom <i>withdrew</i>		see attached	MAV	X	
12		WT Services, <i>not yet</i> WTRT <i>withdrew</i>		see attached	MAV	X	
13							
14							
15							

MAV - 2018 List for ARB

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Case ID	Prop ID	Owner	Legal Description
2018 - 119	12142	DEAF SMITH CO ELECTRIC COOP	PHASE 1-2-3 LINES & 69 KV LINES & SUBSTATIONS
2018 - 120	12143	DEAF SMITH CO ELECTRIC COOP	VEHICLES, MATERIALS, OFFICE EQUIPMENT
2018 - 121	12144	DEAF SMITH CO ELECTRIC COOP	PERSONAL - LINE IN VEGA ISD
2018 - 122	12145	DEAF SMITH CO ELECTRIC COOP	PERSONAL - WALCOTT ISD - LINE & SUB STATION
2018 - 123	24383	DEAF SMITH CO ELECTRIC COOP	PERSONAL - LINE IN ADRIAN ISD
2018 - 124	26822	DEAF SMITH CO ELECTRIC COOP	PHASE 1-2-3 LINES
2018 - 125	921085	DEAF SMITH CO ELECTRIC COOP	PERSONAL - LINE IN Wildorado ISD
2018 - 126	921283	DEAF SMITH CO ELECTRIC COOP	LINES & APPURT, DEAF SMITH CO, FRIONA ISD
2018 - 104	11354	GREEN PLAINS CATTLE CO LLC	BUSINESS PERSONAL PROPERTY
2018 - 106	24984	GREEN PLAINS CATTLE CO LLC	BLOCK K-7 SECTION 24, 23.72 ACRES ON SOUTH LINE
2018 - 107	24985	GREEN PLAINS CATTLE CO LLC	BLOCK K-7 SECTION 25, 138.86 AC OUT OF THE NE/PT
2018 - 108	24986	GREEN PLAINS CATTLE CO LLC	BLOCK K-7 SECTION 16, 533.08 AC, (ALL EXCEPT N/PT & STRIP ON WEST
2018 - 111	920920	GREEN PLAINS ETHANOL STORAGE LLC	BLOCK K-3 SECTION 18, 4.71 AC (see meets & bounds)
2018 - 109	28074	GREEN PLAINS HEREFORD LLC	BLOCK K-3 SECTION 23 NE/PT SOUTH OF HWY 60, 137.496 AC
2018 - 110	28077	GREEN PLAINS HEREFORD LLC	BLOCK K-3 SECTION 18, N2,651'OF W3965', (except a 4.71 ac tract)
2018 - 103	918962	GREEN PLAINS HEREFORD LLC	INDUSTRIAL PERSONAL PROPERTY - INVENTORY - FF&E, MISC M&E
2018 - 112	918962	GREEN PLAINS HEREFORD LLC	INDUSTRIAL PERSONAL PROPERTY - INVENTORY - FF&E, MISC M&E
2018 - 105	27545	GREEN PLAINS TRUCKING LLC	COMMERCIAL VEHICLES
2018 - 4	920164	SHARYLAND UTILITIES	INDUSTRIAL PERSONAL PROPERTY (SUB STATION & 26.89 MILES 345 KV)HISD
2018 - 5	920396	SHARYLAND UTILITIES	LS03 3.43 MILES 345 KV, WILDORADO ISD
2018 - 6	920397	SHARYLAND UTILITIES	LS03 2.12 MILES 345 KV VEGA ISD
2018 - 29	12395	VALOR TELECOM ENTERPRISES	TELEPHONE LINES & APPURTENACES - DEAF SMITH CO - ADRIAN ISD
2018 - 30	12397	VALOR TELECOM ENTERPRISES	TELEPHONE LINES & APPURTENANCES - DEAF SMITH CO - VEGA ISD
2018 - 31	12398	VALOR TELECOM ENTERPRISES	TELEPHONE LINES & APPURTENANCES - HEREFORD ISD AREA
2018 - 32	26325	VALOR TELECOM ENTERPRISES	TELEPHONE LINE & APPURTENANCES IN WILDORADO ISD
2018 - 12	11738	W T SERVICES INC	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES
2018 - 13	11815	W T SERVICES INC	INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP)
2018 - 14	24960	W T SERVICES INC	ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS
2018 - 15	27458	W T SERVICES INC	PERSONAL PROPERTY
2018 - 16	918967	W T SERVICES INC	PERSONAL PROPERTY
2018 - 17	921129	W T SERVICES INC	FIBER LINE OUTSIDE CITY LIMITS
2018 - 18	12165	WEST TEXAS RURAL TELEPHONE	B) ACCESS LINES - FRIONA ISD - DEAF SMITH CO
2018 - 19	12166	WEST TEXAS RURAL TELEPHONE	A) ACCESS LINES, COE (DAWN, MILO CENTER, WESTWAY) EQUIP, MATERIAL, FIXTURES, VEHICLES
2018 - 20	12269	WEST TEXAS RURAL TELEPHONE	C) ACCESS LINES IN WALCOTT ISD & Tower south of Walcott School
2018 - 21	26417	WEST TEXAS RURAL TELEPHONE	F) ACCESS LINES - ADRIAN ISD - DEAF SMITH CO
2018 - 22	26418	WEST TEXAS RURAL TELEPHONE	G) ACCESS LINES - WILDORADO ISD - DEAF SMITH CO
2018 - 23	27459	WEST TEXAS RURAL TELEPHONE	EQUIPMENT, MATERIALS, F&F, VEHICLES

Deaf Smith County Appraisal District

140 E. 3rd Street • P.O. BOX 2298 • Hereford, TX 79045
Phone: 806-364-0625 • Fax: 806-364-6895 • e-mail: dscad@wtrt.net

Minutes for ARB Meeting, July 10, 2018

- I. Meeting began at 9:30 a.m.
 - A. Members present:
 1. Randy Paetzold
 2. Raul Pesina
 3. Joe Ward
 - B. Others present:
 1. Danny Jones, DSCAD Staff
 2. Mark Powers, DSCAD Staff
 3. Patty Scott, DSCAD Staff
 4. Anthony Soto, DSCAD Staff
- II. Minutes from the May 23, 2018 meeting were reviewed and approved.
 - A. Motion to approve minutes by Joe Ward.
 - B. 2nd by Raul Pesina
 - C. Approved unanimously
- III. Affidavit of Sworn Testimony to Danny Jones, Chief Appraiser and Mark Powers, Assistant Appraiser was administered by ARB Secretary Raul Pesina.
- IV. Exparte Affidavit was administered by Anthony Soto to all Board Members.
- V. Supplement records were approved.
 - A. Motion to approve by Raul Pesina.
 - B. 2nd by Joe Ward.
 - C. Approved unanimously.
- VI. Protest Hearing:

**10:05 A.M., Jose Lucio Griego, Evants Block 16 Thompson Lot 3,
PID 1402, Situs: 224 Ave. C**

Mr. Griego was protesting the value of his property.

Mr. Mark Powers, representing the Deaf Smith County Appraisal District, began his testimony describing the property as an older, small 1,060 sq. ft. home. It was last appraised in 2015 for \$15,300 (\$14/sq. ft.). The 2018 appraisal is at \$23,700 (\$23/sq. ft.). Pictures from 2008 & 2010 showed it had been fixed up some on the exterior. Mr. Powers then presented four comparable homes.

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Comp #1: 306 Bennett, 914 sq. ft. Sold in November 2016 for \$20,000 or \$22/sq. ft. This house was in a poor location for a residence (25 Mile Ave.)

Comp #2: 115 San Jose, 1,160 sq. ft. Sold in January 2018 for \$20,000 or \$17/sq. ft. This house is not in city limits and is a very poor location for a residence.

Comp #3: 200 Blevins, 832 sq. ft. Sold in July 2015 for \$17,000 or \$20/sq. ft. Poor location.

Comp #4: 518 Mable, 1,064 sq. ft. Sold in August 2017 for \$30,000 or \$28/sq. ft. Poor location and poor street – no curb/gutter.

Mr. Powers concluded by saying "the home needs some work. Danny and I were looking around and couldn't see the inside. It has plenty of opportunity to be fixed up...it has marketability."

Mr. Griego presented exterior and interior pictures of the home. The attic was burned, the roof and ceiling are in bad shape, and mold and mildew is prevalent. The exterior work was done because his brothers were going to sell the house, but Mr. Griego obtained the property in late 2013. No one has been living in the home because of how bad it is on the inside. He would like the value to be at \$13,300. The original 2018 Notice of Appraised Value had the house valued at \$36,000. After the initial inquiry over the phone, Danny and Mark looked at the property and lowered it to \$23,700. A corrected notice was sent. (Also noted was the 2017 value, which was \$16,000.)

Discussion: Mr. Ward said that "nobody can live in that house today. It'd have a hard time passing inspection of any kind." Mr. Powers pointed out that 'there is competition for old houses that people fix up and flip.' He was also worried that "if they [Mr. Griego] don't do something to it, it could be demolished." Mr. Powers then asked Mr. Pesina "Is it fixable? Would you go in there and redo it?" Mr. Pesina replied "It'd take a lot of work. You'd have to tear the roof off." Mr. Jones later asked Raul if he'd buy it for \$18,000 and fix it up. Mr. Pesina said "No...it'd take a lot to fix it." Mr. Paetzold noted that Comp #2 was in the San Jose community, and Mr. Ward added it has its own water system, not the city's amenities. The ARB felt \$17/sq. ft. was fine because it was only \$3/sq. ft. more than the 2015 value and \$5-6/sq. ft. less than the current appraisal.

- A. Motion to change the taxes from \$22/sq. ft. to \$17/sq. ft. by Joe Ward.
- B. 2nd by Raul Pesina
- C. Approved unanimously

ARB decision: Lower the value to \$18,000 (\$17/ sq. ft.)

Mr. Griego declined to take the online survey.

Deaf Smith County Appraisal District

140 E. 3rd Street • P.O. BOX 2298 • Hereford, TX 79045
Phone: 806-364-0625 • Fax: 806-364-6895 • e-mail: dscad@wtrt.net

- VII. The 2018 Appraisal Records were approved by the board.
- A. Motion to approve by Joe Ward.
 - B. 2nd by Raul Pesina.
 - C. Approved unanimously.

Meeting adjourned at 10:55 a.m.

Approved:

Date:

Randy Paetzold, Chairperson

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: Jose Lucio P. Griego
(Sign name)
Jose Lucio P. Griego
(Print name)

Subscribed and sworn to before me this 10th day of July, 2018.

Randy R. Pelt
Appraisal Review Board Chairman

7016 1370 0000 3790 4114

0000845579 MAILED FROM ZIP

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, on the front if space permits.

Article Addressed to:
 JOSE VICIO GRIEGO
 TRIANGLE DRIVE
 AMARILLO, TX 79107



2. Article Number (Transfer from service label)
 7016 1370 0000 3790 4114

PS Form 3811, July 2015 PSN 7530-02-000-9053

A. Signature
[Signature]
 B. Received by (Printed Name)
 C. Date of Delivery

D. Is delivery address different from item 1? Yes
 If YES, enter delivery address below: No



3. Service Type
- Adult Signature
 - Adult Signature Restricted Delivery
 - Certified Mail®
 - Certified Mail Restricted Delivery
 - Collect on Delivery
 - Collect on Delivery Restricted Delivery
 - Insured Mail
 - Insured Mail Restricted Delivery (over \$500)
 - Priority Mail Express®
 - Registered Mail™
 - Registered Mail Restricted Delivery
 - Return Receipt for Merchandise
 - Signature Confirmation™
 - Signature Confirmation Restricted Delivery

Public Accounts Form 50-221

Dismissal
 402
 WANTS BLOCK 16 THOMPSON LOT 3

County, Texas, heard the protest of
 018

Domestic Return Receipt

The appraisal review board (ARB) delivered proper notice of the date, time and place of the hearing. The property owner or agent and the chief appraiser of the appraisal district (CAD) were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the ARB has determined that the protest concerned the following action(s) permitted by Tax Code Section 41.41(a):

- incorrect appraised or market value
- unequal appraisal
- inclusion of the property on the appraisal records
- denial in whole or in part of a partial exemption
- determination that land does not qualify for appraisal according to Tax Code Chapter 23, Subchapters C, D, E or H
- any other matter permitted by Tax Code Section 41.41(a)

Based on the evidence, the ARB makes the following determination(s) as indicated by a ✓ mark and hereby issues the following as its ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL:

- The ARB lacks jurisdiction to determine the protest and hereby dismisses the protest.
- The property's appraised value is excessive, and the appraisal records should be changed to \$ 17,900 from the CAD value* of \$ 23,700.
- The property's market value is excessive, and the appraisal records should be changed to \$ _____ from the CAD value* of \$ _____.
- The appraised or market value of the subject property is not excessive and the appraisal records should not be changed or should be increased. The appraised value is \$ _____, and the market value is \$ _____.
- The subject property was unequally appraised and the appraisal records should be adjusted to reflect a value of \$ _____.
- The subject property was not unequally appraised and the appraisal records should reflect the appraised value of \$ _____.
- The subject property qualified for the exemption for which application was made and the appraisal records should be changed accordingly.
- The subject property qualified for special appraisal and the appraisal records should be changed to reflect an appraised value of \$ _____.
- The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is upheld and the appraisal records should be changed to reflect the following change(s): _____
- The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is denied and the appraisal records should not be changed.

If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.

sign here → *Randy Payfield*
 Chair, Appraisal Review Board

Date 7-10-18

* as shown in the appraisal records submitted to the ARB by the chief appraiser under Tax Code Section 25.22 or 25.23.

Supplements for ARB Approval & for CAD Board of Directors - 2018 2nd Quarterly Report (Deaf Smith County Appraisal District)

From: 4/1/2018 -to- 6/30/2018

Year	Property ID	Name	Supp #	Type	Reason	legal_desc
2013	4577	HERRERA, JOSE I & LINA	48	25.25C	LAND SIZE IS GROSSLY OVER STATED IN COMPUTER, WE HAD 31,5	HEREFORD, BLOCK 55

Year	Property ID	Name	Supp #	Type	Reason	legal_desc
2014	4577	HERRERA, JOSE I & LINA	49	25.25C	LAND SIZE IS GROSSLY OVER STATED IN COMPUTER, WE HAD 31,5	HEREFORD, BLOCK 55

Year	Property ID	Name	Supp #	Type	Reason	legal_desc
2015	4577	HERRERA, JOSE I & LINA	46	25.25C	LAND SIZE IS GROSSLY OVER STATED IN COMPUTER, WE HAD 31,5	HEREFORD, BLOCK 55

Year	Property ID	Name	Supp #	Type	Reason	legal_desc
2016	8322	FOWLER, DUSTY J ET AL	36	25.25B	gave HS for 2016	BLOCK 7,BLOCK 16, SE/4 & E40 AC OF SW/4, 200 AC, A-932
2016	2189	GARCIA, TOMAS & MARIA	36	25.25B	gave OA/65 for 2016	EVANTS BLOCK 41 SOWELL LOT 34
2016	8842	HUMBERG, ALLEN G	36	25.25B	HS FOR 2016	TOWNSHIP 2 RANGE 2 SECTION 26, E106.66 AC OF N/2, 106.66 AC
2016	6440	ORNELAS, HAZEL A	36	25.25B	HS FOR 2016	BLOCK K-3 SECTION 78 PT NW/4,(TR A3 & PT OF A2 ,A4) 34.24 AC, A-1490
2016	2738	PALACIOS, SALVADOR & RACHEL CORONADO	36	25.25B	HS FOR 2016	WELSH HARE LOT 34
2016	6771	STEFFENS, WILLIAM V & RHONDA R	36	25.25B	gave DP for 2016	GREEN ACRES ESTATES UNIT IV BLK 3 LOT 10 (S88')
2016	1080	WALKER, JIM ET UX	36	25.25B	HS FOR 2016	EVANTS BLOCK 4 DODSON, BLOCK 1, LOT 1 - 4 (S90')
2016	5360	CLAUDIO, MELINDA	37	25.25B	gave HS for 2016	MABRY BLOCK 15 HESTER & BASKIN BLK 3 LOT 8
2016	919428	GUTIERREZ, VICTOR & RACHAEL	37	25.25B	gave HS for 2016	WELSH CHAPARRAL ESTATES, BLOCK II, LOT 5
2016	2649	KIMBRELL, EVERETT & TWILA	37	25.25B	GAVE HS FOR 2016	WELSH SUNSET TERRACE BLK 4 LOT 3 (S22') & LOT 4
2016	4577	HERRERA, JOSE I & LINA	38	25.25C	LAND SIZE IS GROSSLY OVER STATED IN COMPUTER, WE HAD 31,5	HEREFORD, BLOCK 55
2016	5073	LUCERO, JAMES & MARIA	38	25.25B	Gave HS for 2016	MABRY BLOCK 3 HESTER & BASKIN BLK 3 LOT 1 (S6') & N44' LOT 2
2016	2942	MERAZ, ERASMO & GRACIELA	38	25.25B	gave HS for 2016	WELSH WESTHAVEN BLK 2 LOT 33 (N10') & LOT 34

Year	Property ID	Name	Supp #	Type	Reason	legal_desc
2017	3345	CROOK, DICK & PAM	17	25.25B	They qualify for OA/65 for 2017	WELSH CHAPARRAL ESTATES BLK II LOT 18
2017	8322	FOWLER, DUSTY J ET AL	17	25.25B	gave HS for 2017	BLOCK 7,BLOCK 16, SE/4 & E40 AC OF SW/4, 200 AC, A-932
2017	920997	HUERTA, IXCEL	17	25.25B	This veh was rendered on 920579 Aldo Jaime Delgado mp	BUSINESS PERSONAL PROPERTY
2017	5937	JONES, GEORGE H	17	25.25B	HS FOR 2017	PLEASANT ACRES BLK 1 LOT 13 (W100') & ALL LOT 14 & M H
2017	6440	ORNELAS, HAZEL A	17	25.25B	HS FOR 2017	BLOCK K-3 SECTION 78 PT NW/4,(TR A3 & PT OF A2 ,A4) 34.24 AC, A-1490
2017	2738	PALACIOS, SALVADOR & RACHEL CORONADO	17	25.25B	HS FOR 2017	WELSH HARE LOT 34
2017	1080	WALKER, JIM ET UX	17	25.25B	HS FOR 2017	EVANTS BLOCK 4 DODSON, BLOCK 1, LOT 1 - 4 (S90')
2017	920771	MCJ TRUCKING LLC	18	25.25H	16 2016 KW Trucks double assessed - they were rendered by both,	BUSINESS PERSONAL PROPERTY (INCLUDING COMMERCIAL VEHICLES)
2017	27880	ALLRED, RODDY & JANICE	19	FZRFZ	Freeze Re Freeze Process before sending our Appraisal Notices for	BLOCK 8 SECTION 18, N193.6'OF S1617.6'OF E225',1AC-AB-1158

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2017	2827	ARTHO, ARNOLD	19	FZRFZ	Freeze	Freeze Process before sending our Appraisal Notices for	WELSH RUSSELL LOT 52 (N29') & 50' LOT 53
2017	4765	AYALA, LUIS D ET UX	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	WHITEHEAD BLK 6 LOT 10
2017	9640	BRORMAN, ANTHONY H	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	BLOCK K-5 SECTION 58, S237' OF E230' OF W705', 1.25 AC, A-957
2017	918715	BRORMAN, MARY	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	BLOCK K-5 SECTION 41, N370' OF S975.05' OF E418', 3.55AC, A-348
2017	8432	CLEAVINGER, DAVID & JUNE	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	BLOCK 8 SECTION 21, 640 AC, A-126
2017	1616	DAVALOS, RAMIRO	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	EVANTS BLOCK 23 FRANCE LOT 10 (S10') & LOT 11
2017	8405	GABEL, CLAY	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	BLOCK 8 SECTION 3, W/2 320 AC, A-57
2017	2189	GARCIA, TOMAS & MARIA	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	EVANTS BLOCK 41 SOWELL LOT 34
2017	9775	HEISELMAN, PAUL F	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	BLOCK K-6 SECTION 87, 12.448 AC IN THE NORTH PART, A-373
2017	9918	JACKSON, R V JR	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	BLOCK E SECTION 7 E PT SE COR OF W PT, 10 AC, A-1235
2017	9673	KEESE, JAMES R & DEBBIE	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	BLOCK K-5 SECTION 79, 1 AC, A-213
2017	8378	MOORE, BILLY B	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	BLOCK 7 SECTION 10 PT S/2, 315 AC, A-1415
2017	7335	MORGAN, HAROLD	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	BLOCK K-8 SECTION 52 SE PT SE/4 N196' S657' E312', 1.4 AC, A-1438
2017	9906	PASCHEL, ANTHONY	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	BLOCK E SECTION 5, W PT, 253 AC, A-1200
2017	6771	STEFFENS, WILLIAM V & RHONDA R	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	GREEN ACRES ESTATES UNIT IV BLK 3 LOT 10 (S88')
2017	2938	TAYLOR, JOE B JR	19	FZRFZ	Freeze Re	Freeze Process before sending our Appraisal Notices for	WELSH WESTHAVEN BLK 2 LOT 28 (N30') & LOT 29
2017	5360	CLAUDIO, MELINDA	20	25.25B	gave HS for 2017		MABRY BLOCK 15 HESTER & BASKIN BLK 3 LOT 8
2017	919428	GUTIERREZ, VICTOR & RACHAEL	20	25.25B	gave HS for 2017		WELSH CHAPARRAL ESTATES, BLOCK II, LOT 5
2017	8842	HUMBERG, ALLEN G	20	25.25B	gave OA/65 for 2017		TOWNSHIP 2 RANGE 2 SECTION 26, E106.66 AC OF N/2, 106.66 AC
2017	2649	KIMBRELL, EVERETT & TWILA	20	25.25B	GAVE HS FOR 2017		WELSH SUNSET TERRACE BLK 4 LOT 3 (S22') & LOT 4
2017	3219	LANCE, R E JR	20	25.25B	VA EXEMPTION FOR 2017		WELSH WESTHAVEN BLK 7 LOT 52 (EXC S9') & S34' OF LOT 53 (LIFE EST. RONNIE LANCE)
2017	2844	ROBLES, MERCEDES	20	25.25B	HS for 2017		WELSH BROWNLOW LOT 17 (S40') & N40' LOT 18
2017	918679	VANDERHAM, PETE & ROBIN	20	25.25B	gave HS for 2017		WELSH LONE STAR, BLOCK 1, LOT 11, (S78' OF N154' OF W117.5') & 177 SQ' TRIANGLE TR JUST SOUTH
2017	2614	WALLACE, JOE N	20	25.25B	gave OA/65 for 2017		WELSH MC CULLOUGH BLK 2 LOT 5
2017	3014	FOSTER, JUSTIN & CASSANDRA	21	25.25B	gave HS for 2017		WELSH WESTHAVEN BLK 5 LOT 7 (S30') & N60' LOT 8
2017	28000	FRIONA HEATING & AIR	21	25.25B	Parmer CAD picked him up for 2017 - delete this account for 2017		BUSINESS PERSONAL PROPERTY
2017	4577	HERRERA, JOSE I & LINA	21	25.25C	LAND SIZE IS GROSSLY OVER STATED IN COMPUTER, WE HAD 31,5		HEREFORD, BLOCK 55
2017	5073	LUCERO, JAMES & MARIA	21	25.25B	gave HS for 2017		MABRY BLOCK 3 HESTER & BASKIN BLK 3 LOT 1 (S6') & N44' LOT 2
2017	2438	MARNELL, DAVID	21	25.25B	gave HS for 2017		WELSH ALLISON LOT 44
2017	2942	MERAZ, ERASMO & GRACIELA	21	25.25B	gave HS for 2017		WELSH WESTHAVEN BLK 2 LOT 33 (N10') & LOT 34
2017	28116	ORTIZ, JEREMY & MARILU	21	25.25B	gave HS for 2017		WELSH LONE STAR BLK 2 LOT 5
2017	8451	VAN DYKE, CHANCE & HEATHER	21	25.25B	gave HS for 2017		BLOCK 8 SECTION 36 S/2 OF E/2, 33.376 AC, A-958

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Appraisal Review Board
Deaf Smith County, Texas

ORDER APPROVING APPRAISAL RECORDS FOR 2018

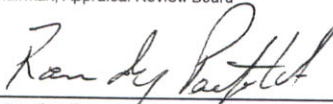
On July 10 2018, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the appraisal records for tax year 2018.

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

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

The board therefore APPROVES the appraisal records as corrected.

Chairman, Appraisal Review Board



Randy Paetzold

Signed on July 10, 2018

17th Posted
day of May 2018
at 8:35 AM

ARB MEETING AGENDA

Meeting to be held in the Deaf Smith County Appraisal District Board Room located at 140 E. 3rd Street, Hereford, Texas, May 23, 2018 at 9:30 A.M.

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

DATED THIS 17th DAY OF MAY 2018

Appraisal Review Board
Deaf Smith County, Texas

ORDER APPROVING SUPPLEMENTAL APPRAISAL RECORDS

On May 23, 2018, the Appraisal Review Board of Deaf Smith County, Texas, met to approve the **supplemental appraisal records** from **January 1, 2018 through March 31, 2018**.

(A report of these supplements was given to the *Deaf Smith CAD Board of Directors* at their April 26, 2018 meeting.)

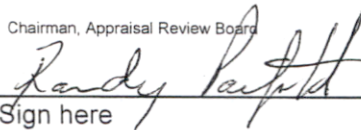
The board finds that the supplemental appraisal records, as corrected by the chief appraiser according to the orders of the board, should be approved and added to the appraisal roll for the district..

The board therefore APPROVES the supplemental appraisal records as corrected.

Signed on _____ May 23, 2018 _____

Chairman, Appraisal Review Board

Sign here

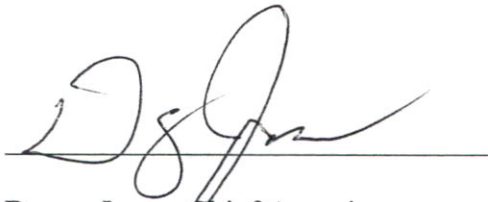


Deaf Smith County Appraisal District
140 E. 3rd Street / PO Box 2298
Hereford, TX 79045

SWORN STATEMENT
FOR THE
2018 APPRAISAL RECORDS
BY THE CHIEF APPRAISER

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

Signed



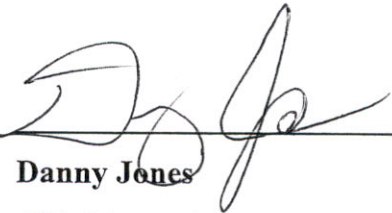
Date May 23, 2018

Danny Jones, Chief Appraiser
Deaf Smith County Appraisal District

Deaf Smith County Appraisal District

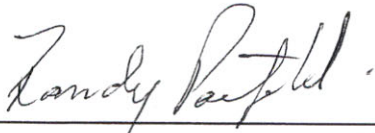
140 E 3rd Street / PO Box 2298
Hereford, TX 79045

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



Danny Jones
Chief Appraiser

Date: 5-23-18



ARB Member

Supplements for ARB Approval & for CAD Board of Directors - 2018 1st Quarterly Report (Deaf Smith County Appraisal District)

From: 1/1/2018 -to- 3/31/2018

Year	Property ID	Name	Supp #	Type	Reason	legal_desc
2013	10869	FAITH MISSION CHURCH	47	25.25B	NOT USED AS A CHURCH EX HAS BEEN REMOVED DJ	MABRY BLOCK 15 HESTER & BASKIN, BLOCK 1, LOT 1 & LOT 2
2013	5450	LAYMAN, WESLEY L	47	25.25B	Late application for Disabled Veteran's Exemption	MABRY BLOCK 26 LOT A LOTS 6 - 7
2013	5607	SCOTT, CARLA A.	46	25.25C		BLOCK K-3 SECTION 73 S339.81' E1281.67', 10 AC, A-42

Year	Property ID	Name	Supp #	Type	Reason	legal_desc
2014	10869	FAITH MISSION CHURCH	48	25.25B	NOT BEING USED AS A CHURCH REMOVE EX	MABRY BLOCK 15 HESTER & BASKIN, BLOCK 1, LOT 1 & LOT 2
2014	5450	LAYMAN, WESLEY L	48	25.25B	Late application for Disabled Veteran's Exemption	MABRY BLOCK 26 LOT A LOTS 6 - 7
2014	5607	SCOTT, CARLA A.	47	25.25C		BLOCK K-3 SECTION 73 S339.81' E1281.67', 10 AC, A-42

Year	Property ID	Name	Supp #	Type	Reason	legal_desc
2015	1666	AGUIRRE, ROBERT A	43	25.25B	gave OA/65 for 2015	EVANTS BLOCK 23 PARKER LOT 32
2015	6673	COTTEN, MARION G	44	25.25B	gave OA/65 for 2015	GREEN ACRES ESTATES UNIT IV BLK 2 LOT 6 (S50') & N20' LOT 7
2015	2172	ELIZONDO, VICTOR	44	25.25B	gave OA/65 for 2015	EVANTS BLOCK 41 SOWELL LOT 16
2015	10869	FAITH MISSION CHURCH	45	25.25B	REMOVE EX NOT BEING USED AS A CHURCH	MABRY BLOCK 15 HESTER & BASKIN, BLOCK 1, LOT 1 & LOT 2
2015	5167	GARCIA, GLORIA J	44	25.25B	gave OA/65 for 2015	MABRY BLOCK 6 ENGLER BLK 1 LOT 8
2015	1812	HERNANDEZ, LETICIA	42	25.25B	HS FOR 2015	EVANTS BLOCK 30 HARWELL BLK 1 LOT 1 & S25' LOT 2
2015	5450	LAYMAN, WESLEY L	45	25.25B	Late application for Disabled Veteran's Exemption	MABRY BLOCK 26 LOT A LOTS 6 - 7
2015	5188	MARTINEZ, LIRA (MA DELROSARIO)	43	25.25B	gave HS for 2015	MABRY BLOCK 6 ENGLER BLK 2 LOT 7
2015	921360	MIDWEST FINANCE & TAX SERVICE	45	25.25B	DID NOT HAVE ON TAX ROLLS FROM 2015-2017 DJ	EQUIP,INV,F&F
2015	6413	MUNOZ, LOURDES CAMACHO	44	25.25B	Grant late HS exemption mp	BLOCK K-3 SECTION 73, ABST-42, 3AC IN THE SE/PT BLOCK K-3 SECTION 44, S490'OF N1814.88'OF E235'OF W263.09' OF NW/4, 2.65AC, A-1383
2015	5741	ROCHA, JOSE & MARIA	45	25.25B	gave HS for 2015	
2015	1726	SALAZAR, ARTURO	43	25.25B	gave HS for 2015	EVANTS BLOCK 25 BK&K BLK 2 LOT 8 (S20'OF W100') & W100'OF LOTS 9&10
2015	5607	SCOTT, CARLA A.	43	25.25B	correcting a supplement problem mp/dj	BLOCK K-3 SECTION 73 S339.81' E1281.67', 10 AC, A-42
2015	3422	TUERINA,DEBBIE LANDIN	43	25.25C	Garage is not enclosed still is a garage, the window ac unit in the garage door window is for the pool table in the left side of garage. MP	WELSH CRESTLAWN BLK 3 LOT 26 (N21') & S54' LOT 27

Year	Property ID	Name	Supp #	Type	Reason	legal_desc
2016	1666	AGUIRRE, ROBERT A	33	25.25B	Correct manually so the OA65 exemption Freeze Ceiling will calculate correctly. mp	EVANTS BLOCK 23 PARKER LOT 32
2016	3996	ALEJANDRE, MARTIN	35	25.25B	gave HS for 2016	WOMBLE CENTER SUB OF DEATLEY LOT 18
2016	2827	ARTHO, ARNOLD	35	25.25B	OA/65 for 2016	WELSH RUSSELL LOT 52 (N29') & S61' LOT 53

818

2016	4765	AYALA, LUIS D ET UX	35	25.25B	DP exemption for 2016	WHITEHEAD BLK 6 LOT 10
2016	1554	CAMPOS, JUAN & GUADALUPE	31	25.25B	gave HS for 2016	EVANTS BLOCK 22 BARBER LOT 3
2016	6673	COTTEN, MARION G	34	25.25B	GAVE OA/65 FOR 2016	GREEN ACRES ESTATES UNIT IV BLK 2 LOT 6 (S50') & N20' LOT 7
2016	1616	DAVALOS, RAMIRO	34	25.25B	gave OA/65 for 2016	EVANTS BLOCK 23 FRANCE LOT 10 (S10') & LOT 11
2016	2172	ELIZONDO, VICTOR	34	25.25B	gave OA/65 for 2016	EVANTS BLOCK 41 SOWELL LOT 16
2016	10869	FAITH MISSION CHURCH	35	25.25B	NOT USED AS A CHURCH	MABRY BLOCK 15 HESTER & BASKIN, BLOCK 1, LOT 1 & LOT 2
The previous DP freeze ceiling was \$0.00. When the OA was supplemented on a new freeze ceiling was inccorectly calculated. The DP frz should have						
2016	3657	FIGUEROA, MARTHA	31	FZRFZ	been carried forward. mp	WOMBLE BLOCK 3, LOT 6 (E52' W104')
2016	5167	GARCIA, GLORIA J	34	25.25B	gave OA/65 for 2016	MABRY BLOCK 6 ENGLER BLK 1 LOT 8
2016	4454	GARCIA, MOSES	35	25.25B	gave HS for 2016	HEREFORD BLK 27 LOT 9 (N2' W89') W89' LOT 10 & N7' E51' LOT 10
2016	2015	HERNANDEZ, ERIKA	33	25.25B	Correct HS value so the Disabled Person exemption will calcuate correctly. mp	EVANTS BLOCK 37 GAMEZ LOT 21 - 22 (E75') (HILESTA GRAVES HAS A LIFE ESTATE)
2016	1812	HERNANDEZ, LETICIA	31	25.25B	HS for 2016	EVANTS BLOCK 30 HARWELL BLK 1 LOT 1 & S25' LOT 2
2016	5450	LAYMAN, WESLEY L	35	25.25B	Late application for Disabled Veteran's Exemption	MABRY BLOCK 26 LOT A LOTS 6 - 7
2016	3262	MARTINEZ, BASILIO & MARIA	35	25.25B	gave HS exemption	WELSH WESTHAVEN BLK 8 LOT 2
2016	5188	MARTINEZ, LIRA (MA DELROSARIO)	32	25.25B	gave HS for 2016	MABRY BLOCK 6 ENGLER BLK 2 LOT 7
2016	1877	MATA, MARIA E.	34	25.25B	gave HS for 2016	EVANTS BLOCK 32 LOT 23 S85' OF N521.78' OF E/2 LOT 18
2016	921360	MIDWEST FINANCE & TAX SERVICE	35	25.25B	DID NOT HAVE ON ROLL FROM 2015-2017 DJ	EQUIP,INV,F&F
2016	6413	MUNOZ, LOURDES CAMACHO	34	25.25B	Grant late HS exemption mp	BLOCK K-3 SECTION 73, ABST-42, 3AC IN THE SE/PT
2016	7740	MURILLO, FRANCISCO JR. & DELORES	35	25.25B	gave HS for 2016	KNOB HILL, BLOCK 2, LOT 9 (E80.9') & W46.2' LOT 10
2016	5741	ROCHA, JOSE & MARIA	35	25.25B	gave HS for 2016	BLOCK K-3 SECTION 44 , S490'OF N1814.88'OF E235'OF W263.09' OF NW/4, 2.65AC, A-1383
Correct manually so the Disabled Person exemption						
2016	7527	RODRIGUEZ, BLAS & MARIA	33	25.25B	Freeze Ceiling will calcuate correctly. mp	BLOCK M-7 SECTION 43, E422.5' W1422.5' N982' OF NW/4, 9.52 AC, A-186 (Tracts 1-3)
2016	2434	RODRIGUEZ, JAVIER	35	25.25B	gave HS for 2016	WELSH ALLISON LOT 39 (S50')
2016	1726	SALAZAR, ARTURO	32	25.25B	gave HS for 2016	EVANTS BLOCK 25 BK&K BLK 2 LOT 8 (S20'OF W100') & W100'OF LOTS 9&10
2016	1564	SALAZAR, JAIME	32	25.25B	gave HS 2016	EVANTS BLOCK 22 BARBER LOT 13
2016	26234	SAMARRIPA, RACHEL	35	25.25B	gave HS for 2016	HEREFORD BLK 19 LOT 24
2016	5607	SCOTT, CARLA A.	31	25.25C		BLOCK K-3 SECTION 73 S339.81' E1281.67', 10 AC, A-42
2016	2938	TAYLOR, JOE B JR	35	25.25B	gave HS/OA for 2016	WELSH WESTHAVEN BLK 2 LOT 28 (N30') & LOT 29
error on previous supplement correct \$200 value and talke \$4.60 off mp						
2016	3422	TIJERINA,DEBBIE LANDIN	33	25.25B		WELSH CRESTLAWN BLK 3 LOT 26 (N21') & S54' LOT 27
2016	920900	URBANCZYK, BRIAN G.	35	25.25B	gave HS for 2016	BLOCK K-4,BLOCK 76, S125.17' OF N3223.62' OFE345.16', 1AC- ABST-935
2016	12109	VAZQUEZ, HORACIO & JUANA	35	25.25B	HS	EVANTS BLOCK 14, LOT 12 (N40' S509.52')

Year	Property ID	Name	Supp #	Type	Reason	legal_desc
2017	1666	AGUIRRE, ROBERT A	14	25.25B	Correct manually so the OA65 exemption Freeze Ceiling will calcuate correctly. mp	EVANTS BLOCK 23 PARKER LOT 32
2017	3996	ALEJANDRE, MARTIN	16	25.25B	gave HS for 2017	WOMBLE CENTER SUB OF DEATLEY LOT 18
2017	2827	ARTHO, ARNOLD	16	25.25B	OA/65 for 2017	WELSH RUSSELL LOT 52 (N29') & S61' LOT 53

2017	4765	AYALA, LUIS D ET UX	16	25.25B	DP for 2017	WHITEHEAD BLK 6 LOT 10
2017	921375	BARTELS, BRYAN	16			BUSINESS PERSONAL PROPERTY (Including Commercial Vehicles 2018)
2017	9373	BENNETT, TATE L. & LAURA	16	25.25B	gave HS for 2017 Car hauler trailer was sold before 1/1/17. Delete for 2017 mp.	TOWNSHIP 5 RANGE 3 SECTION 23,W/2 316.97 AC
2017	921155	BRADY, DARRYL	15	25.25B	gave HS for 2017	BUSINESS PERSONAL PROPERTY - (Including Commercial Vehicle[s])
2017	1554	CAMPOS, JUAN & GUADALUPE	12	25.25B	gave HS for 2017	EVANTS BLOCK 22 BARBER LOT 3
2017	1058	CAUDILLO, VIRGINIA	13	25.25B	gave HS for 2017	EVANTS BLOCK 3, LOT 13 (S44' N89')
2017	2986	CLAUDIO, MARINA P.	16	25.25B	HS FOR 2017	WELSH WESTHAVEN BLK 3 LOT 42
2017	25530	COLLIER'S TOP OF TEXAS INC	12	25.25H	TAXED CRANE 2 TIMES ON WITH AG-CREDIT	TOP OF TEXAS MILLWRIGHT, INC / TOT TRUCKING INC. / TOP OF TEXAS
2017	6673	COTTEN, MARION G	15	25.25B	gave OA/65 for 2017	LOGISTICS - BUSINESS PERSONAL PROPERTY
2017	1616	DAVALOS, RAMIRO	15	25.25B	gave OA/65 for 2017	GREEN ACRES ESTATES UNIT IV BLK 2 LOT 6 (S50') & N20' LOT 7
2017	2831	DAVIS, DAVID LEE	16	25.25B	gave HS for 2017	EVANTS BLOCK 23 FRANCE LOT 10 (S10') & LOT 11
2017	2172	ELIZONDO, VICTOR	15	25.25B	gave OA/65 for 2017	WELSH RUSSELL LOT 56 (N72') & S10' OF CLOSED ALLEY
2017	2122	EVERETT, JOEL ANGEL & ELIZABETH	16	25.25B	gave HS for 2017	EVANTS BLOCK 41 SOWELL LOT 16
2017	10869	FAITH MISSION CHURCH	16	25.25B	NOT BEING USED AS A CHURCH	EVANTS BLOCK 40 E99' S75' & 20' CLOSED ALLEY ON E SIDE HUD# HWC0408803;HUD#2 HWC0408804
					The previous DP freeze ceiling was \$0.00. When the OA was supplemented on a new freeze ceiling was inccorectly calculated. The DP frz should have been carried forward. mp	MABRY BLOCK 15 HESTER & BASKIN BLK 1 LOT 1 & LOT 2
2017	3657	FIGUEROA, MARTHA	12	FZRFZ	gave OA/65 for 2017	WOMBLE BLOCK 3, LOT 6 (E52' W104')
2017	5167	GARCIA, GLORIA J	15	25.25B	gave HS for 2017	MABRY BLOCK 6 ENGLER BLK 1 LOT 8
2017	4454	GARCIA, MOSES	16	25.25B	gave HS for 2017	HEREFORD BLK 27 LOT 9 (N2' W89') W89' LOT 10 & N7' E51' LOT 10
2017	2428	GILLILAND, NELLIE FAY (LIFE EST)	12	25.25B	We took the exemptions off for 2017, however on 1/4/2018 she came into the office. mp/je Correct HS value so the Disabled Person exemption will calcuatate correctly. mp	WELSH ALLISON, LOT 34 & S1' LOT 35 (NELLIE GILLILAND HAS LIFE ESTATE)
2017	2015	HERNANDEZ, ERIKA	14	25.25B	gave HS for 2017	EVANTS BLOCK 37 GAMEZ LOT 21 - 22 (E75') (HILESTA GRAVES HAS A LIFE ESTATE)
2017	1812	HERNANDEZ, LETICIA	12	25.25B	TURNED 65 8-9-52 ADDED OA	EVANTS BLOCK 30 HARWELL BLK 1 LOT 1 & S25' LOT 2
2017	2994	HICKS, DENNIS ETAL	12	25.25B		WELSH WESTHAVEN BLK 4 LOT 11 (S10') & LOT 12
2017	921180	JAIME, HUMBERTO N	13	25.25C	The 2003 Trin Trailer was rendered on property 919266 for 2017 so this is a double. mp	BUSINESS PERSONAL PROPERTY - (Including Commercial Vehicle[s])
2017	22845	JIM'S LOCK & KEY	16	25.25B	WAS NOT IN BUISNESS DJ	EQUIPMENT, INVENTORY & VEHICLE
2017	5450	LAYMAN, WESLEY L	16	25.25B	Late application for Disabled Veteran's Exemption	MABRY BLOCK 26 LOT A LOTS 6 - 7
2017	3262	MARTINEZ, BASILIO & MARIA	16	25.25B	gave HS exemption	WELSH WESTHAVEN BLK 8 LOT 2
2017	5188	MARTINEZ, LIRA (MA DELROSARIO)	13	25.25B	gave HS for 2017	MABRY BLOCK 6 ENGLER BLK 2 LOT 7
2017	1877	MATA, MARIA E.	15	25.25B	gave HS for 2017	EVANTS BLOCK 32 LOT 23 S85' OF N521.78' OF E/2 LOT 18
2017	921360	MIDWEST FINANCE & TAX SERVICE	16	25.25B	DID NOT PUT ON ROLL IN 2017-2015 DJ	EQUIP,INV,F&F
2017	6413	MUNOZ, LOURDES CAMACHO	15	25.25B	Grant late HS exemption mp	BLOCK K-3 SECTION 73, ABST-42, 3AC IN THE SE/PT
2017	7740	MURILLO, FRANCISCO JR. & DELORES	16	25.25B	gave HS for 2017	KNOB HILL, BLOCK 2, LOT 9 (E80.9') & W46.2' LOT 10
2017	1801	ORTIZ, JOSE & IDOLINA RAMIREZ	16	25.25B	gave HS exemption	EVANTS BLOCK 29, TR 17, N50' S621.77' OF E/2
2017	7528	PADILLA, EVELYN V.	15	25.25B	gave HS for 2017	BLOCK M-7 SECTION 43 NW/4 N982' W2429' E252.8', 5.7 AC, A-186 (Tract 7)

2017	5391	PATEL, HARESH & PUNAMBEN	16	25.25D	1/3RD OVER DID A INCOMRE APPROACH	MABRY BLOCK 16 MEACHEM, BLOCK 4, LOT 1-5 (HEREFORD INN)
					They made an error on their Declaration for 2017, They rendered \$3,916,426, but the correct figure was \$3,196,426. The 9 and 1 got transposed. This was made a substantial error, correct for 2017. mp	
2017	26379	PLAINS NEW HOLLAND INC	13	25.25H		DEALER'S HEAVY EQUIPMENT INVENTORY
2017	5741	ROCHA, JOSE & MARIA	16	25.25B	gave HS for 2017	BLOCK K-3 SECTION 44 , S490'OF N1814.88'OF E235'OF W263.09' OF NW/4, 2.65AC, A-1383
2017	7527	RODRIGUEZ, BLAS & MARIA	14	25.25B	Correct manually so the Disabled Person exemption Freeze Ceiling will calcuate correctly. mp	BLOCK M-7 SECTION 43, E422.5' W1422.5' N982' OF NW/4, 9.52 AC, A-186 (Tracts 1-3)
2017	2434	RODRIGUEZ, JAVIER	16	25.25B	gave HS 2017	WELSH ALLISON LOT 39 (S50')
2017	1726	SALAZAR, ARTURO	13	25.25B	gave HS 2017	EVANTS BLOCK 25 BK&K BLK 2 LOT 8 (S20'OF W100') & W100'OF LOTS 9&10
2017	1564	SALAZAR, JAIME	13	25.25B	gave HS for 2017	EVANTS BLOCK 22 BARBER LOT 13
2017	921199	SALINAS, JULIO & BLANCA	15	25.25B	PERSONAL SMALL TRA NOT TAXABLE DJ	BUSINESS PERSONAL PROPERTY - (Including Commercial Vehicle[s])
2017	26234	SAMARRIPA, RACHEL	16	25.25B	gave HS for 2017	HEREFORD BLK 19 LOT 24
2017	5607	SCOTT, CARLA A.	12	25.25C	SHOWED GAR AS LIVING AREA DJ	BLOCK K-3 SECTION 73 S339.81' E1281.67', 10 AC, A-42
2017	921424	SIDES, HAROLD	16			BUSINESS PERSONAL PROPERTY (Including Commercial Vehicles 2018)
2017	2938	TAYLOR, JOE B JR	16	25.25B	gave OA/65 for 2017	WELSH WESTHAVEN BLK 2 LOT 28 (N30') & LOT 29
					Garage is not enclosed still is a garage, the window ac unit in the garage door window is for the pool table in the left side of garage. MP	
2017	3422	TIJERINA,DEBBIE LANDIN	13	25.25C		WELSH CRESTLAWN BLK 3 LOT 26 (N21') & S54' LOT 27
2017	920900	URBANCZYK, BRIAN G.	16	25.25B	gave HS for 2017	BLOCK K-4,BLOCK 76, S125.17' OF N3223.62' OF E345.16', 1AC- ABST-935
2017	12109	VAZQUEZ, HORACIO & JUANA	16	25.25B	HS	EVANTS BLOCK 14, LOT 12 (N40' S509.52')
2017	2334	WALKER, DAN L	13	25.25B	ADD OA FOR 2017	EVANTS BLOCK 45 WAYNE WALLACE LOT 30 (S12') & LOT 31

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BE HEARD!

**Tell us about your
ARB experience.**

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

2017 Property Value Study
Summary for Deaf Smith CAD

CAD Summary			CAD Ag Value		
Category	Ratio	COD	Type	CAD \$/acre	PTAD \$/acre
E	0.98	12.31	Irrigated	168.33	142.8
			Dry	139.94	121.1
			Improved Pasture	78.17	71.7
			Native Pasture	64.89	59.4

Hereford ISD (Deaf Smith County portion)

Assigned Local Value Within 5% Confidence Interval

Category Ratio		Strata					
Category	Ratio	Category	Ratio	Category	Ratio	Category	Ratio
A	0.9677	A	0.9489	F1	1.0007	L1	0.9823
D1	1.1532	A	0.9400	F2	0.9509	L2	1.0000
E	1.0514	A	0.9628	F3	0.9424	L3	1.0177
F1	0.9721	A	1.0075	F4	0.9938	L4	0.9627
J	0.8263						
L1	0.9898						

Walcott ISD

Assigned Local Value Within 5% Confidence Interval

Category	Ratio
D1	1.1386
D2	0.9821
E	0.9835

Adrian ISD (Deaf Smith County portion)

Assigned Local Value Outside 5% Confidence Interval - high

Category	Ratio
D1	1.1360
E	0.9843

Wildorado ISD (Deaf Smith County portion)

Assigned Local Value Outside 5% Confidence Interval - high

Category	Ratio
A	0.9672
D1	1.1475
E	1.0439
J	0.8007

Friona ISD (Deaf Smith County portion)

Assigned Local Value Nothing was tested

Vega ISD (Deaf Smith County portion)

Assigned Local Value Within 5% Confidence Interval

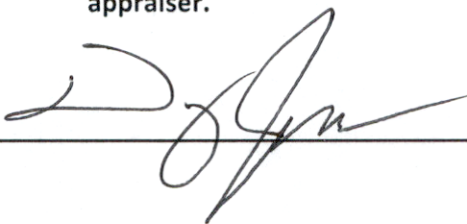
Category	Ratio
D1	1.1510
D2	1.0272
E	0.9463
J	0.8006

Comptroller's Property Value Study Report

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

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

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


_____ Danny Jones C/A


_____ Mark Powers

8-20-2018 Date

**Deaf Smith County Appraisal District
Adopted 2018 Split Budget**

Employee / Position	Last Year's Salary Per Year 2017	2018						Total Wage & Benefit Cost
		Adopted Salary Per Year	One wk unused buy back vacation pay	District Paid Soc Security & Medicare	District Paid Retirement @9%	District Paid Health/Life Dental Ins.	Use of District Vehicle	
D Jones - Chief Appraiser	71,615.86	73,764.34	1,418.54	5,751.49	6,638.79	12,116.70	Yes	93,938.37
M Powers - Ass't. Appraiser	62,390.04	64,261.74	1,235.80	5,010.56	5,783.56	12,116.66	Yes	83,397.76
L Vallejo - Tax Clerk, Delinquent Accts.	35,159.98	36,214.78	696.44	2,823.71	3,259.33	12,116.66	No	52,287.21
J Ellis - Tax Clerk	35,159.98	36,214.78	696.44	2,823.71	3,259.33	12,116.66	No	52,287.21
P Scott - Bookkeeper	34,828.14	38,000.00	730.77	2,962.90	3,420.00	12,116.66	No	54,267.43
A Soto - Bookkeeper	25,000.00	28,000.00	538.46	2,183.19	2,520.00	12,116.66	No	43,175.12
Totals	264,153.99	276,455.64	5,316.44	21,555.56	24,881.01	72,700.00		379,353.09

Total Retirement Expense: 9% Retirement will not be paid on buy back vacation
Base Retirement \$24,881.01

	Possible Unused Vac. Pay	Wage Subtotal	7.65% Soc. Sec. & Medicare Tax Expense	3.0% Unemployment Taxes \$9000 Max.	Total Payroll Taxes	Total Wage & P/R Tax Expense
Base Salary	\$276,455.64	\$281,772.08	\$21,555.56	\$1,620.00	\$23,175.56	\$304,947.64

Deaf Smith County Appraisal District
Adopted 2018 Split Budget

Account	2009 Budget	2015 Budget	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Adopted Budget	Year Difference Increase (Decrease)
Appraisal Review Board Expense			4,350	2,860	2,300	1,635	1,975	2,955	2,980	3,135	155
Appraisal Supplies	2,100	2,025	700	775	500	600	1,850	450	800	400	(400)
Audits	6,200	6,300	10,000	10,000	10,000	6,800	10,000	14,000	15,000	16,000	1,000
Books & Subscription	1,015	2,415	2,995	2,870	3,280	2,710	3,065	3,070	3,640	3,675	35
Building Maintenance	2,275	2,950	4,255	9,715	4,700	5,600	4,560	5,020	4,005	6,780	2,775
Custodial Contract & Supplies	6,600	7,200	7,000	7,000	7,000	7,000	7,000	7,100	7,000	7,300	300
Dues & Memberships	1,720	1,710	1,710	1,670	1,750	1,830	1,780	2,205	1,725	1,205	(520)
Education & Seminar	8,150	6,180	8,000	7,450	7,000	8,200	8,700	7,700	7,700	12,853	5,153
Equipment Maintenance	800	660	740	1,375	3,200	785	1,850	1,950	2,500	2,800	300
Health Insurance-District Expense	33,300	33,000	34,000	39,000	46,100	45,700	55,050	65,500	66,500	72,700	6,200
Insurance	5,000	5,215	5,070	4,525	4,675	4,700	4,323	4,765	4,530	4,861	331
Legal & Professional Advertising	4,195	5,255	5,515	5,555	5,800	6,192	6,390	4,400	3,850	5,700	1,850
Maintenance Agreement	20,899	21,610	23,270	34,490	37,776	36,384	37,748	42,960	45,235	47,796	2,561
Office Supplies	6,000	7,050	8,575	8,690	10,750	9,650	9,600	9,000	8,900	8,000	(900)
Payroll Taxes	18,856	19,380	19,864	20,228	20,973	21,170	21,756	20,795	22,390	23,176	786
Postage	11,150	11,325	13,175	10,900	10,500	14,000	13,950	12,500	16,200	17,100	900
Professional Consultants	15,580	15,040	14,690	14,000	16,250	16,250	17,750	17,000	19,500	18,750	(750)
Rentals	6,490	6,315	6,305	6,290	6,700	6,805	6,825	6,565	6,540	6,275	(265)
Retirement Expense	15,474	15,940	18,762	19,093	22,339	22,566	23,243	23,940	24,658	24,881	223
Salary	225,307	232,066	238,477	243,246	252,976	255,554	263,221	271,118	279,251	281,772	2,521
Telephone	4,710	4,860	5,180	5,290	7,180	5,780	5,480	5,830	5,025	5,740	715
Utilities	8,700	9,060	9,000	7,160	7,160	7,410	7,770	7,500	7,120	6,780	(340)
Vehicles	6,500	2,900	3,000	4,800	4,000	4,000	4,200	3,900	3,900	4,000	100
Income: Rental, Rendition Fee, Interest	(13,200)	(12,000)	(11,700)	(10,900)	(9,500)	(9,500)	(11,800)	(11,300)	0	0	0
Contingency Fund	0	0	0	0	0	0	0	0	0	0	0
Totals	397,821	406,456	432,933	456,082	483,409	481,821	506,286	528,923	558,949	581,679	22,730

2018
Deaf Smith County Appraisal District
Board of Directors

Edward Allison (Hospital)
139 Liveoak
Hereford, TX 79045

Carey Black (City)
119 Mimosa
Hereford, TX 79045

Mike Brumley (County)
1710 FM 1058
Hereford, TX 79045

Ted Eicke (Walcott)
4102 Hwy 214
Hereford, TX 79045

Clay McNeely (HISD)
3647 Co. Rd. 10
Hereford, TX 79045

ARB Members for 2018
(Can serve three two year terms)

Randy Paetzold
133 Oak St.
Hereford, TX 79045

Raul Pesina
PO Box 41
Hereford, TX 79045

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