

DEAF SMITH COUNTY
APPRAISAL DISTRICT

ANNUAL REPORT

YEAR 2019

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

6.5.1

Deaf Smith County Appraisal District
2019 Annual Report
Table of Contents

2019 Annual Report Summary	1-3
Time Line/Work Plan/Appraisers Notes	4-11
2019 Certified Totals/Partial Exemption Totals	12-59
New Value Improvements	60-67
Residential Neighborhoods 1-6, Commercial, Rural, Personal Property, Mobil Homes	68-74
Ratio Studies	75-94
2019 Legislative Updates	95-109
2019 - 2020 Reappraisal Plan	110-141
2019 Ag and Market Value	142-164
Appraisal Review Board	165-219
2019 Property Value Study	220
Report Certification	221
Budget, Various Board Members	222-235

Deaf Smith County Appraisal District 2019 Annual Report

Introduction

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

The mission of Deaf Smith County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. This will be done by administering the laws under the property tax system and operating under the standards of:

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

Governance

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

- Establish the district's office
- Adopt its operating budget
- Contract for necessary services
- Hire the Chief Appraiser
- Appoint the Appraisal Review board (ARB)
- Provide advice and consent to the Chief Appraiser concerning the appointment of an Agricultural Advisory Board
- Make general policies on the appraisal district's operations
- Biennially develop a written plan for the periodic reappraisal of all property within the district's boundaries

To be eligible to serve on the board of directors, a person must have resided within boundaries of the county for at least two years prior to their appointment. Their terms are not staggered. There are no legal limits to the number of terms a board member can serve. The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

Members to the Appraisal Review Board are appointed by the Board of Directors. ARB members serve a two year staggered term and must be certified by the Texas Comptroller. Their duties are to:

- Determine protests initiated by property owners
- Determine challenges initiated by taxing units
- Correct clerical errors in the appraisal records and the appraisal rolls
- Act on motions to correct appraisal rolls under Section 25.25 of the Texas Property Tax Code
- Determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, E, or H, Chapter 23 of the Texas Property Tax Code
- Take any other action or make any other determination that this title specifically authorizes or requires

Decisions made by the ARB regarding value are binding to the chief appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Chief Appraiser at the advice and consent of the board of Directors to aide in determining typical practices and standards for agricultural activities in the district. Members of the board serve staggered terms of 2 years, are required to meet at least one a year at the call of the Chief Appraiser and are not entitled to compensation.

Taxing Jurisdictions

The Deaf Smith County Appraisal District is responsible for appraising all properties located within the boundaries of Deaf Smith for the following taxing jurisdictions;

- Deaf Smith County
- Hereford ISD
- City of Hereford
- Hereford Regional Medical Center
- Amarillo Jr. College
- Walcott ISD
- High Plains Water District
- Deaf Smith County Noxious Weed District
- Adrian ISD
- Friona ISD
- Vega ISD
- Wildorado ISD
- Llano Estacado Water District

Property Types Appraised

Deaf Smith County Appraisal District staff is responsible for appraising residential, commercial, land, and business personal property. Deaf Smith County Appraisal District contracts with Morgan Ad Valorem Services, Inc. to appraise utilities, pipelines, industrial property and industrial person property in the district.

Property Discovery

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

- City building permits
- Field discovery
- Filed Material/Mechanic's Liens
- Mobile Home installation reports
- Electric connection reports
- Advertisements
- Realtor and Appraisers

TIME LINE/WORK PLAN FOR 2019

October 2018

- **Have Appraiser's Meeting – Analyze appraisal needs – conduct Ratio Studies.**
 - a) Market value of ag-land, b) residential neighborhoods, c) commercial properties.Appraisers will analyze ratio studies and determine the areas, categories or neighborhood that will need to be appraised. Also, determine any neighborhood adjustments that may be needed.
- Preliminary Goals:**
 - 1) Rural maps A1 through C5 to be reappraised with a visual inspection.
 - ~~2) The commercial properties need a new improvement schedule development (if time).~~
 - 3) The In-Town residential neighborhoods 3, 4A, 4B, 4C need to be updated to the new 2018 improvement schedules (Improvement Class schedules for classes 1, 2, 3 need to be updated). Determine if we will have time to update improvement schedules in neighborhoods 5 & 6.
- Start reappraising neighborhoods.
- Quarterly CAD Board of Director's meeting.

November 2018

- Depreciation schedule for personal property. Review other schedules.
- Continue neighborhoods reappraisals

December 2018

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

January 2019

- 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 2019 capitalization rate used to appraise property with low and moderate-income housing exemption (Sec. 11.1825).
- CAD Board of Director's meeting.
 - Λ Annual review of Investment Policy.
 - Λ Approval of the Ag Advisory Board members by the CAD Board of Directors.
 - Λ Annual review of Chief Appraiser by Board
- Mail out Ag Survey for the 2017 crop year.
- Mail out survey to feedyards.
- Send Comptroller Chief Appraiser's eligibility.

February 2019

- Disburse special inventory taxes from escrow accounts to taxing units.
- Chg19/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.

- Start rural maps reappraisal.

March 2019

- 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).
- Finish rural maps reappraisal.

April 2019

- Finish Business Personal Property.
- Based on Ratio Studies, review and adjust Neighborhoods.
- Market value land schedule and Ag value schedule on agricultural land.
- CAD Board of Director's meeting.
- Finish all upkeep/reappraisal work.

May 2019

- 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 2019

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

July 2019

- 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 2020 CAD budget – public hearing and adoption
- Λ Audit presentation.

August 2019

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

September 2019

- Print and mail Tax Statements, print Levy Rolls
- Send Taxing Entity votes for CAD Board of Directors for 2020.
- **The Comptroller's Property Value Study for 2019.**

Revised 10/3/2018 – due to Appraiser's Meeting

TIME LINE/WORK PLAN FOR 2020

October 2019

- Appraiser's Meeting, Appraisers will determine the areas, categories or neighborhoods that will need to be appraised. Determine any schedule adjustments.
- Quarterly CAD Board of Director's meeting.

November 2019

- Depreciation schedule for personal property. Review other schedules.
- Start re-appraising Rural Maps F5, F6, G5 and G6. For these maps make the changeover to the 2018 residential schedules.
- **Comptroller's MAP review for 2020.**

December 2019

- Send Business Personal Property Renditions.
- Get building permits from City Building & Zoning department.
- Annual Report to the Public.
- Manufactured Homes Schedule development.
- Start BPP inspection.

January 2020

- 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 2020 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 2018 crop year.

February 2020

- Disburse special inventory taxes from escrow accounts to taxing units.
- Ratio Studies - a) Market value of ag-land, b) residential neighborhoods, c) commercial properties.
- Based on Ratio Studies, review and adjust residential Neighborhoods.
- Start Residential Appraisals or nbhd adjustments based on ratio studies.
- Chg20/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).
- Physical inspection of Mobile Homes apply new Mobile Home Schedules.
- Physical inspection of Business Personal Property.
- Ag Advisory Meeting with Chief Appraiser.
- Continue rural reappraisal.

March 2020

- Vehicle schedule.
- Start Commercial properties 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 2020

- Finish Business Personal Property.
- Multi-Family Properties will be reappraised.
- Market value land schedule and Ag value schedule on agricultural land.
- CAD Board of Director's meeting.
- Finish reappraisal work.

May 2020

- 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 2020

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

July 2020

- 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 2021 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.

New for 2020

- By July 22 – Submit No New Revenue Rates (ETR) to entities.
- By July 22 – Deliver by mail to each property owner – that the estimated taxes for their property is located on the Property Tax Data Base – (see Sect 26.04).
- By July 27 – Put the Rates in the Newspaper & on each Taxing Unit's websites. 14 days later a taxing unit can have a public hearing on a proposed tax rate or adopt a rate.

August 2020

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

September 2020

- 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 for 2021

Revised 10/16/2019 – due to Appraiser's Meeting

Deaf Smith CAD Appraisers Meeting -*Plan for 2020 Appraisal Work*

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

Meeting held 10/16/2019 8:00 am with Danny Jones and Mark Powers. The following objectives were deemed as priorities; starting and estimated completion dates were assigned. (Please note; objectives and completion dates are tentative and can be changed as deemed necessary by the Chief Appraiser.)

- **Rural Property –**

- Rural Maps F5, F6, G5, and G6 need to be reappraised; this consists of a visual inspection of land and improvements, including a check for irrigated acreage. The new residential improvement schedules and new class codes will be applied.
- Assignments: Danny will work maps F5 and F6; Mark will work maps G5 and G6.
- *DATES – Start November 1, 2019 – estimated completion date December 31, 2019.*

- **Residential appreciation in market value.**

- Consideration was given to market appreciation for residential property for 2020.
 - Run ratio studies and case studies the 1st part of February 2020 to determine which of the following need to be done:
 - Nbhhd adjustments and/or
 - Time adjustments for schedules and/or,
 - need to visually inspect in town residential properties.
 - **If there is a need to visually inspect any Residential Neighborhoods** - The following residential neighborhoods will be appraised for 2020: Evants (#2) and Welsh (#1).
 - Assignments: Danny will work #1 nbhd, Mark will work #2 nbhd.
 - Each residential property in the above nbhds will need to be visually checked to ensure the correct classification and depreciation.
 - *Dates - Start inspections Late February 2020 – estimated completion date April 15, 2020.*
 - Ratio Studies will be conducted in April of 2020 to see if the residential schedules or neighborhoods need to be adjusted further.

- **Manufactured Homes –** New workable schedule needs to be developed and a visual inspection of mobile home need to be made.

- Schedule development and testing in October 2019.
- Visual inspections can be done in late December 2019, mid-January 2020 or mid-February 2020.

- **Commercial Schedule –**
 - Danny will visually inspect the commercial properties looking for any changes in depreciation, additions, upgrades to bldgs.
 - Special attention will need to be paid to 25 Mile Avenue, Park Avenue and Hwy 60 as location will affect the value of commercial properties.
 - *This can be done in March or April 2020.*
- **Business Personal Property –**
 - A visual inspection of the personal and real property will be checked from December 15, 2019 through February 2020.
 - The renditions that have been received will be worked in April.
- **Ag Value –** January 2020 mail out Ag Survey. Work up schedule in March.
- **MAPs –** the Comptroller’s MAPs information will be prepared during November and December by office staff.
- **Multi-Family Properties –** All need to be reappraised using the income approach.
 - **Rent –** at least \$8.00 but no more than \$9.00 per sqft
 - **V&C –** 6%
 - **Expense Ratio –** 75%/25%
 - **Cap Rate –** 12.8% - 13% for low income (and high risk) and 11% for others.
- **Finish all Appraisal work by May 15, 2020.**

Deaf Smith CAD Appraisers Meeting -Plan for 2019 Appraisal Work

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

Meeting held 10/03/2018 8:00 am with Danny Jones and Mark Powers. The following objectives were deemed as priorities; starting and estimated completion dates were assigned. (Please note; objectives and completion dates are tentative and can be changed as deemed necessary by the Chief Appraiser.)

- **Residential appreciation in market value.**
 - Consideration was given to market appreciation for residential property for 2019. Ratio studies and case studies indicated that time adjustments are needed to accurately appraise property for 2019.
 - Therefore, the residential schedules for class 4, 5, 6, and 7 will be increased by 10% for 2019.

- **Rural Property –**
 - Rural Maps with column letter of A, B, and C need to be reappraised; this consists of a visual inspection of land and improvements, including a check for irrigated acreage. The new residential improvement schedules and new class codes will be applied.
 - Assignments: Danny will work maps in column C and maps B3, B4, and B5; Mark will work maps in column A and maps B1 & B2.
 - *DATES – Start February 15th, 2019 – estimated completion date March 31, 2019.*

- **Residential Neighborhoods** - The following residential neighborhoods will be appraised for 2019: #3 (Originals Town/Whitehead), #4A (Womble), #4B (Ricketts), #4C (Mabry), #5 (the community of Dawn), and #6 (Finlan/El Campo community). Residential schedules and class codes will be updated.
 - Assignments: Danny will work #3 and #4A, Mark will work #4B and #4C, Mark and Danny will combine to work #5 and #6.
 - Each residential property in the above nbhds will need to be visually checked to ensure the correct classification and depreciation.
 - *Dates - Start inspections on October 15, 2019 – estimated completion date December 31st 2019.*

- Ratio Studies will be conducted in April of 2019 to see if the residential schedules or neighborhoods need to be adjusted further.
- **Commercial Schedule –**
 - Danny will visually inspect the commercial properties looking for any changes in depreciation, additions, upgrades to bldgs.
 - **Industrial Inspections – Danny** will look at feed yards to see if the RCN needs to be updated for components of our appraisal, for example concrete bunks or pens.
 - *This can be done also in March or April 2019.*
- **Business Personal Property –**
 - A visual inspection of the personal and real property will be checked January through February.
 - The renditions that have been received will be worked in April.
- **Ag Value –** January 2018 mail out Ag Survey. Work up schedule in March.
- **Schools -**
 - Harris / True Automation in December.
 - Ethics / State Laws and rules update (when they become available).

2019 CERTIFIED TOTALS

Property Count: 11,915

CAD - DEAF SMITH CAD

Grand Totals

8/5/2019

11:49:34AM

Land		Value				
Homesite:		29,519,004				
Non Homesite:		100,029,950				
Ag Market:		782,449,095				
Timber Market:		0		Total Land	(+)	911,998,049
Improvement		Value				
Homesite:		336,127,377				
Non Homesite:		952,294,266		Total Improvements	(+)	1,288,421,643
Non Real		Count	Value			
Personal Property:		1,200	618,174,080			
Mineral Property:		1	500			
Autos:		0	0	Total Non Real	(+)	618,174,580
				Market Value	=	2,818,594,272
Ag	Non Exempt	Exempt				
Total Productivity Market:	782,279,015	170,080				
Ag Use:	125,055,198	29,280		Productivity Loss	(-)	657,223,817
Timber Use:	0	0		Appraised Value	=	2,161,370,455
Productivity Loss:	657,223,817	140,800		Homestead Cap	(-)	12,227,782
				Assessed Value	=	2,149,142,673
				Total Exemptions Amount	(-)	142,818,023
				(Breakdown on Next Page)		
				Net Taxable	=	2,006,324,650

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
0.00 = 2,006,324,650 * (0.000000 / 100)

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

2019 CERTIFIED TOTALS

Property Count: 11,915

CAD - DEAF SMITH CAD
Grand Totals

8/5/2019

11:49:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	18	0	147,070	147,070
DV1S	1	0	5,000	5,000
DV2	12	0	126,000	126,000
DV3	12	0	108,000	108,000
DV3S	1	0	10,000	10,000
DV4	13	0	121,990	121,990
DV4S	3	0	24,000	24,000
DVHS	16	0	1,951,303	1,951,303
EX	3	0	41,700	41,700
EX-XG	10	0	1,627,170	1,627,170
EX-XI	6	0	2,628,480	2,628,480
EX-XL	1	0	1,130	1,130
EX-XN	9	0	1,962,930	1,962,930
EX-XU	3	0	324,400	324,400
EX-XV	217	0	131,866,100	131,866,100
EX366	15	0	3,080	3,080
FR	6	0	0	0
HS	3,211	0	0	0
LIH	2	0	1,869,670	1,869,670
PC	1	0	0	0
Totals		0	142,818,023	142,818,023

2019 CERTIFIED TOTALS

Property Count: 11,915

CAD - DEAF SMITH CAD
Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,965		\$1,686,300	\$397,210,821	\$383,540,609
B	MULTIFAMILY RESIDENCE	148		\$0	\$20,102,241	\$20,038,466
C1	VACANT LOTS AND LAND TRACTS	632		\$0	\$7,275,652	\$7,269,592
D1	QUALIFIED OPEN-SPACE LAND	3,401	927,774.2136	\$0	\$782,275,305	\$125,035,724
D2	IMPROVEMENTS ON QUALIFIED OP	813		\$700,210	\$19,252,282	\$19,251,188
E	RURAL LAND, NON QUALIFIED OPEI	1,245	11,240.9431	\$3,421,892	\$114,675,350	\$113,789,295
F1	COMMERCIAL REAL PROPERTY	738		\$2,805,500	\$125,857,061	\$125,848,096
F2	INDUSTRIAL AND MANUFACTURING	195		\$72,323,640	\$572,724,090	\$572,724,090
G3	OTHER SUB-SURFACE INTERESTS	1		\$0	\$500	\$500
J2	GAS DISTRIBUTION SYSTEM	14		\$0	\$7,279,110	\$7,279,110
J3	ELECTRIC COMPANY (INCLUDING C	40		\$0	\$81,124,130	\$81,124,130
J4	TELEPHONE COMPANY (INCLUDING	32		\$0	\$5,265,280	\$5,265,280
J5	RAILROAD	9		\$0	\$47,637,210	\$47,637,210
J6	PIPELAND COMPANY	15		\$2,000	\$5,582,360	\$5,582,360
J7	CABLE TELEVISION COMPANY	3		\$0	\$423,550	\$423,550
J8	OTHER TYPE OF UTILITY	8		\$0	\$18,458,620	\$18,458,620
L1	COMMERCIAL PERSONAL PROPER	1,030		\$0	\$143,161,210	\$143,161,210
L2	INDUSTRIAL AND MANUFACTURING	59		\$0	\$323,649,160	\$323,649,160
M1	TANGIBLE OTHER PERSONAL, MOB	163		\$15,900	\$1,903,780	\$1,834,560
S	SPECIAL INVENTORY TAX	15		\$0	\$4,411,900	\$4,411,900
X	TOTALLY EXEMPT PROPERTY	266		\$164,640	\$140,324,660	\$0
	Totals		939,015.1567	\$81,120,082	\$2,818,594,272	\$2,006,324,650

2019 CERTIFIED TOTALS

Property Count: 11,915

CAD - DEAF SMITH CAD
Effective Rate Assumption

8/5/2019 11:49:35AM

New Value

TOTAL NEW VALUE MARKET: \$81,120,082
TOTAL NEW VALUE TAXABLE: \$80,955,442

New Exemptions

Exemption	Description	Count		
EX	Exempt	3	2018 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2018 Market Value	\$195,800
EX-XV	Other Exemptions (including public property, rel	4	2018 Market Value	\$73,200
EX366	HB366 Exempt	8	2018 Market Value	\$31,200
ABSOLUTE EXEMPTIONS VALUE LOSS				\$300,200

Exemption	Description	Count	Exemption Amount
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	2	\$339,990
HS	Homestead	42	\$0
PARTIAL EXEMPTIONS VALUE LOSS			\$351,990
NEW EXEMPTIONS VALUE LOSS			\$652,190

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

TOTAL EXEMPTIONS VALUE LOSS \$652,190

New Ag / Timber Exemptions

2018 Market Value \$72,560
2019 Ag/Timber Use \$1,390
NEW AG / TIMBER VALUE LOSS \$71,170

Count: 4

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,165	\$101,640	\$3,820	\$97,820
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,727	\$96,073	\$4,268	\$91,805

2019 CERTIFIED TOTALS

Property Count: 6,312

CHF - CITY OF HEREFORD

Grand Totals

8/5/2019

11:49:34AM

Land		Value		
Homesite:		21,968,663		
Non Homesite:		60,100,171		
Ag Market:		155,850		
Timber Market:		0	Total Land	(+) 82,224,684
Improvement		Value		
Homesite:		243,857,946		
Non Homesite:		350,399,120	Total Improvements	(+) 594,257,066
Non Real		Count	Value	
Personal Property:	650		128,483,680	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 128,483,680
			Market Value	= 804,965,430
Ag		Non Exempt	Exempt	
Total Productivity Market:	155,850		0	
Ag Use:	5,770		0	Productivity Loss (-) 150,080
Timber Use:	0		0	Appraised Value = 804,815,350
Productivity Loss:	150,080		0	Homestead Cap (-) 10,342,778
				Assessed Value = 794,472,572
				Total Exemptions Amount (-) 139,305,117 (Breakdown on Next Page)
				Net Taxable = 655,167,455

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 2,162,052.60 = 655,167,455 * (0.330000 / 100)

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

2019 CERTIFIED TOTALS

Property Count: 6,312

CHF - CITY OF HEREFORD

Grand Totals

8/5/2019

11:49:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	60	0	0	0
DV1	15	0	123,070	123,070
DV1S	1	0	5,000	5,000
DV2	6	0	63,000	63,000
DV3	11	0	96,000	96,000
DV3S	1	0	10,000	10,000
DV4	11	0	97,990	97,990
DV4S	3	0	24,000	24,000
DVHS	12	0	1,474,673	1,474,673
EX	3	0	41,700	41,700
EX-XG	9	0	1,598,510	1,598,510
EX-XI	4	0	1,593,490	1,593,490
EX-XL	1	0	1,130	1,130
EX-XN	7	0	1,225,440	1,225,440
EX-XU	2	0	310,400	310,400
EX-XV	161	0	117,226,530	117,226,530
EX366	14	0	3,000	3,000
HS	2,457	0	0	0
LIH	2	0	1,869,670	1,869,670
OV65	920	13,541,514	0	13,541,514
Totals		13,541,514	125,763,603	139,305,117

2019 CERTIFIED TOTALS

Property Count: 6,312

CHF - CITY OF HEREFORD

Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,339		\$1,519,060	\$359,387,309	\$333,870,589
B	MULTIFAMILY RESIDENCE	148		\$0	\$20,102,241	\$20,007,791
C1	VACANT LOTS AND LAND TRACTS	412		\$0	\$5,571,680	\$5,564,929
D1	QUALIFIED OPEN-SPACE LAND	3	39.8120	\$0	\$155,850	\$5,770
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$5,400	\$5,400
E	RURAL LAND, NON QUALIFIED OPEI	13	12.2624	\$34,900	\$860,070	\$842,866
F1	COMMERCIAL REAL PROPERTY	469		\$2,139,760	\$98,473,760	\$98,465,687
F2	INDUSTRIAL AND MANUFACTURING	37		\$0	\$66,778,660	\$66,778,660
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$5,342,610	\$5,342,610
J3	ELECTRIC COMPANY (INCLUDING C	7		\$0	\$12,443,410	\$12,443,410
J4	TELEPHONE COMPANY (INCLUDING	5		\$0	\$1,353,870	\$1,353,870
J5	RAILROAD	4		\$0	\$8,828,770	\$8,828,770
J7	CABLE TELEVISION COMPANY	1		\$0	\$314,390	\$314,390
J8	OTHER TYPE OF UTILITY	1		\$0	\$21,320	\$21,320
L1	COMMERCIAL PERSONAL PROPER	597		\$0	\$57,999,390	\$57,999,390
L2	INDUSTRIAL AND MANUFACTURING	12		\$0	\$38,316,000	\$38,316,000
M1	TANGIBLE OTHER PERSONAL, MOB	127		\$14,570	\$1,229,690	\$1,094,863
S	SPECIAL INVENTORY TAX	6		\$0	\$3,911,140	\$3,911,140
X	TOTALLY EXEMPT PROPERTY	203		\$0	\$123,869,870	\$0
	Totals		52.0744	\$3,708,290	\$804,965,430	\$655,167,455

2019 CERTIFIED TOTALS

Property Count: 6,312

CHF - CITY OF HEREFORD
Effective Rate Assumption

8/5/2019 11:49:35AM

New Value

TOTAL NEW VALUE MARKET: \$3,708,290
TOTAL NEW VALUE TAXABLE: \$3,708,290

New Exemptions

Exemption	Description	Count		
EX	Exempt	3	2018 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2018 Market Value	\$195,800
EX-XV	Other Exemptions (including public property, rel	2	2018 Market Value	\$8,100
EX366	HB366 Exempt	6	2018 Market Value	\$3,600
ABSOLUTE EXEMPTIONS VALUE LOSS				\$207,500

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	1	\$180,290
HS	Homestead	30	\$0
OV65	Over 65	30	\$419,579
PARTIAL EXEMPTIONS VALUE LOSS			\$611,869
NEW EXEMPTIONS VALUE LOSS			\$819,369

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$819,369

New Ag / Timber Exemptions

New Annexations

Count	Market Value	Taxable Value
2	\$534,070	\$534,070

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,423	\$96,498	\$4,214	\$92,284

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,423	\$96,498	\$4,214	\$92,284

2019 CERTIFIED TOTALS

GDS - DEAF SMITH COUNTY

Property Count: 11,914

Grand Totals

8/5/2019

11:49:34AM

Land		Value		
Homesite:		29,519,004		
Non Homesite:		100,029,950		
Ag Market:		782,449,095		
Timber Market:		0	Total Land	(+) 911,998,049
Improvement		Value		
Homesite:		336,127,377		
Non Homesite:		952,294,266	Total Improvements	(+) 1,288,421,643
Non Real		Count	Value	
Personal Property:	1,199		618,171,080	
Mineral Property:	1		500	
Autos:	0		0	
			Total Non Real	(+) 618,171,580
			Market Value	= 2,818,591,272
Ag		Non Exempt	Exempt	
Total Productivity Market:	782,279,015		170,080	
Ag Use:	125,055,198		29,280	Productivity Loss (-) 657,223,817
Timber Use:	0		0	Appraised Value = 2,161,367,455
Productivity Loss:	657,223,817		140,800	Homestead Cap (-) 12,227,782
				Assessed Value = 2,149,139,673
				Total Exemptions Amount (-) 483,193,255 (Breakdown on Next Page)
				Net Taxable = 1,665,946,418

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 8,829,516.02 = 1,665,946,418 * (0.530000 / 100)

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

2019 CERTIFIED TOTALS

Property Count: 11,914

GDS - DEAF SMITH COUNTY
Grand Totals

8/5/2019

11:49:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	6	315,214,490	0	315,214,490
DP	76	0	0	0
DV1	18	0	147,070	147,070
DV1S	1	0	5,000	5,000
DV2	12	0	126,000	126,000
DV3	12	0	108,000	108,000
DV3S	1	0	10,000	10,000
DV4	13	0	121,990	121,990
DV4S	3	0	24,000	24,000
DVHS	16	0	1,951,303	1,951,303
EX	3	0	41,700	41,700
EX-XG	10	0	1,627,170	1,627,170
EX-XI	6	0	2,628,480	2,628,480
EX-XL	1	0	1,130	1,130
EX-XN	9	0	1,962,930	1,962,930
EX-XU	3	0	324,400	324,400
EX-XV	217	0	131,866,100	131,866,100
EX366	15	0	3,080	3,080
HS	3,211	0	0	0
LIH	2	0	1,869,670	1,869,670
OV65	1,237	18,160,742	0	18,160,742
PC	1	7,000,000	0	7,000,000
Totals		340,375,232	142,818,023	483,193,255

2019 CERTIFIED TOTALS

Property Count: 11,914

GDS - DEAF SMITH COUNTY
Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,965		\$1,686,300	\$397,210,821	\$368,443,267
B	MULTIFAMILY RESIDENCE	148		\$0	\$20,102,241	\$20,007,791
C1	VACANT LOTS AND LAND TRACTS	632		\$0	\$7,275,652	\$7,266,899
D1	QUALIFIED OPEN-SPACE LAND	3,401	927,774.2136	\$0	\$782,275,305	\$124,767,274
D2	IMPROVEMENTS ON QUALIFIED OP	813		\$700,210	\$19,252,282	\$19,107,146
E	RURAL LAND, NON QUALIFIED OPEI	1,245	11,240.9431	\$3,421,892	\$114,675,350	\$111,314,540
F1	COMMERCIAL REAL PROPERTY	738		\$2,805,500	\$125,857,061	\$125,826,442
F2	INDUSTRIAL AND MANUFACTURING	195		\$72,323,640	\$572,724,090	\$355,743,840
G3	OTHER SUB-SURFACE INTERESTS	1		\$0	\$500	\$500
J2	GAS DISTRIBUTION SYSTEM	14		\$0	\$7,279,110	\$7,279,110
J3	ELECTRIC COMPANY (INCLUDING C	40		\$0	\$81,124,130	\$81,124,130
J4	TELEPHONE COMPANY (INCLUDING	32		\$0	\$5,265,280	\$5,265,280
J5	RAILROAD	9		\$0	\$47,637,210	\$47,637,210
J6	PIPELAND COMPANY	15		\$2,000	\$5,582,360	\$5,582,360
J7	CABLE TELEVISION COMPANY	3		\$0	\$423,550	\$423,550
J8	OTHER TYPE OF UTILITY	8		\$0	\$18,458,620	\$1,047,120
L1	COMMERCIAL PERSONAL PROPER	1,029		\$0	\$143,158,210	\$143,158,210
L2	INDUSTRIAL AND MANUFACTURING	59		\$0	\$323,649,160	\$235,826,420
M1	TANGIBLE OTHER PERSONAL, MOB	163		\$15,900	\$1,903,780	\$1,713,429
S	SPECIAL INVENTORY TAX	15		\$0	\$4,411,900	\$4,411,900
X	TOTALLY EXEMPT PROPERTY	266		\$164,640	\$140,324,660	\$0
	Totals		939,015.1567	\$81,120,082	\$2,818,591,272	\$1,665,946,418

2019 CERTIFIED TOTALS

Property Count: 11,914

GDS - DEAF SMITH COUNTY

Effective Rate Assumption

8/5/2019 11:49:35AM

New Value

TOTAL NEW VALUE MARKET:	\$81,120,082
TOTAL NEW VALUE TAXABLE:	\$80,955,442

New Exemptions

Exemption	Description	Count		
EX	Exempt	3	2018 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2018 Market Value	\$195,800
EX-XV	Other Exemptions (including public property, rei	4	2018 Market Value	\$73,200
EX366	HB366 Exempt	8	2018 Market Value	\$31,200
ABSOLUTE EXEMPTIONS VALUE LOSS				\$300,200

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	2	\$339,990
HS	Homestead	42	\$0
OV65	Over 65	38	\$537,889
PARTIAL EXEMPTIONS VALUE LOSS			\$889,879
NEW EXEMPTIONS VALUE LOSS			\$1,190,079

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$1,190,079

New Ag / Timber Exemptions

2018 Market Value	\$72,560	Count: 4
2019 Ag/Timber Use	\$1,390	
NEW AG / TIMBER VALUE LOSS	\$71,170	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,165	\$101,640	\$3,820	\$97,820
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,727	\$96,073	\$4,268	\$91,805

2019 CERTIFIED TOTALS

HOS - HOSPITAL DISTRICT

Property Count: 11,913

Grand Totals

8/5/2019

11:49:34AM

Land		Value			
Homesite:		29,519,004			
Non Homesite:		100,029,950			
Ag Market:		782,449,095			
Timber Market:		0	Total Land	(+)	911,998,049
Improvement		Value			
Homesite:		336,127,377			
Non Homesite:		952,294,266	Total Improvements	(+)	1,288,421,643
Non Real		Count	Value		
Personal Property:		1,198	612,380,220		
Mineral Property:		1	500		
Autos:		0	0	Total Non Real	(+)
				Market Value	=
					612,380,720
					2,812,800,412
Ag	Non Exempt	Exempt			
Total Productivity Market:	782,279,015	170,080			
Ag Use:	125,055,198	29,280	Productivity Loss	(-)	657,223,817
Timber Use:	0	0	Appraised Value	=	2,155,576,595
Productivity Loss:	657,223,817	140,800	Homestead Cap	(-)	12,227,782
			Assessed Value	=	2,143,348,813
			Total Exemptions Amount	(-)	446,778,363
			(Breakdown on Next Page)		
This Jurisdiction is affected by ECO and /or ABMNO exemptions which apply only to the M&O rate.					
			M&O Net Taxable	=	1,696,570,450
			I&S Net Taxable	=	1,757,031,445

APPROXIMATE TOTAL LEVY = (MNO TAXABLE * (MNO TAX RATE / 100)) + (INS TAXABLE * (INS TAX RATE / 100))
5,824,023.76 = (1,696,570,450 * (0.218840 / 100)) + (1,757,031,445 * (0.120160 / 100))

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

2019 CERTIFIED TOTALS

Property Count: 11,913

HOS - HOSPITAL DISTRICT

Grand Totals

8/5/2019

11:49:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	3	170,543,813	0	170,543,813
ABMNO	1	60,460,995	0	60,460,995
DP	76	0	0	0
DV1	18	0	147,070	147,070
DV1S	1	0	5,000	5,000
DV2	12	0	126,000	126,000
DV3	12	0	108,000	108,000
DV3S	1	0	10,000	10,000
DV4	13	0	121,990	121,990
DV4S	3	0	24,000	24,000
DVHS	16	0	1,951,303	1,951,303
EX	3	0	41,700	41,700
EX-XG	10	0	1,627,170	1,627,170
EX-XI	6	0	2,628,480	2,628,480
EX-XL	1	0	1,130	1,130
EX-XN	9	0	1,962,930	1,962,930
EX-XU	3	0	324,400	324,400
EX-XV	217	0	131,866,100	131,866,100
EX366	15	0	3,080	3,080
FR	11	47,794,790	0	47,794,790
HS	3,211	0	0	0
LIH	2	0	1,869,670	1,869,670
OV65	1,237	18,160,742	0	18,160,742
PC	1	7,000,000	0	7,000,000
Totals		303,960,340	142,818,023	446,778,363

2019 CERTIFIED TOTALS

Property Count: 11,913

HOS - HOSPITAL DISTRICT

Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,965		\$1,686,300	\$397,210,821	\$368,443,267
B	MULTIFAMILY RESIDENCE	148		\$0	\$20,102,241	\$20,007,791
C1	VACANT LOTS AND LAND TRACTS	632		\$0	\$7,275,652	\$7,266,899
D1	QUALIFIED OPEN-SPACE LAND	3,401	927,774.2136	\$0	\$782,275,305	\$124,767,274
D2	IMPROVEMENTS ON QUALIFIED OP	813		\$700,210	\$19,252,282	\$19,107,146
E	RURAL LAND, NON QUALIFIED OPEI	1,245	11,240.9431	\$3,421,892	\$114,675,350	\$111,314,540
F1	COMMERCIAL REAL PROPERTY	738		\$2,805,500	\$125,857,061	\$125,826,442
F2	INDUSTRIAL AND MANUFACTURING	195		\$72,323,640	\$572,724,090	\$408,238,902
G3	OTHER SUB-SURFACE INTERESTS	1		\$0	\$500	\$500
J2	GAS DISTRIBUTION SYSTEM	14		\$0	\$7,279,110	\$7,279,110
J3	ELECTRIC COMPANY (INCLUDING C	40		\$0	\$81,124,130	\$81,124,130
J4	TELEPHONE COMPANY (INCLUDING	32		\$0	\$5,265,280	\$5,265,280
J5	RAILROAD	8		\$0	\$41,846,350	\$41,846,350
J6	PIPELAND COMPANY	15		\$2,000	\$5,582,360	\$5,582,360
J7	CABLE TELEVISION COMPANY	3		\$0	\$423,550	\$423,550
J8	OTHER TYPE OF UTILITY	8		\$0	\$18,458,620	\$5,399,995
L1	COMMERCIAL PERSONAL PROPER	1,029		\$0	\$143,158,210	\$142,594,055
L2	INDUSTRIAL AND MANUFACTURING	59		\$0	\$323,649,160	\$215,957,530
M1	TANGIBLE OTHER PERSONAL, MOB	163		\$15,900	\$1,903,780	\$1,713,429
S	SPECIAL INVENTORY TAX	15		\$0	\$4,411,900	\$4,411,900
X	TOTALLY EXEMPT PROPERTY	266		\$164,640	\$140,324,660	\$0
	Totals		939,015.1567	\$81,120,082	\$2,812,800,412	\$1,696,570,450

2019 CERTIFIED TOTALS

Property Count: 11,913

HOS - HOSPITAL DISTRICT
Effective Rate Assumption

8/5/2019 11:49:35AM

New Value

TOTAL NEW VALUE MARKET: \$81,120,082
TOTAL NEW VALUE TAXABLE: \$80,955,442

New Exemptions

Exemption	Description	Count		
EX	Exempt	3	2018 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2018 Market Value	\$195,800
EX-XV	Other Exemptions (including public property, rel	4	2018 Market Value	\$73,200
EX366	HB366 Exempt	8	2018 Market Value	\$31,200
ABSOLUTE EXEMPTIONS VALUE LOSS				\$300,200

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	2	\$339,990
HS	Homestead	42	\$0
OV65	Over 65	38	\$537,889
PARTIAL EXEMPTIONS VALUE LOSS			\$889,879
NEW EXEMPTIONS VALUE LOSS			\$1,190,079

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$1,190,079

New Ag / Timber Exemptions

2018 Market Value \$72,560 Count: 4
2019 Ag/Timber Use \$1,390
NEW AG / TIMBER VALUE LOSS \$71,170

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,165	\$101,640	\$3,820	\$97,820
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,727	\$96,073	\$4,268	\$91,805

2019 CERTIFIED TOTALS

JAC - AMARILLO COLLEGE

Property Count: 9,969

Grand Totals

8/5/2019

11:49:34AM

Land		Value		
Homesite:		28,414,464		
Non Homesite:		95,555,336		
Ag Market:		413,788,994		
Timber Market:		0	Total Land	(+) 537,758,794
Improvement		Value		
Homesite:		317,038,187		
Non Homesite:		913,888,814	Total Improvements	(+) 1,230,927,001
Non Real		Count	Value	
Personal Property:	1,124		516,869,670	
Mineral Property:	1		500	
Autos:	0		0	
			Total Non Real	(+) 516,870,170
			Market Value	= 2,285,555,965
Ag		Non Exempt	Exempt	
Total Productivity Market:	413,618,914		170,080	
Ag Use:	59,641,316		29,280	Productivity Loss (-) 353,977,598
Timber Use:	0		0	Appraised Value = 1,931,578,367
Productivity Loss:	353,977,598		140,800	Homestead Cap (-) 11,989,830
				Assessed Value = 1,919,588,537
				Total Exemptions Amount (-) 212,035,845 (Breakdown on Next Page)
				Net Taxable = 1,707,552,692

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 853,776.35 = 1,707,552,692 * (0.050000 / 100)

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

2019 CERTIFIED TOTALS

Property Count: 9,969

JAC - AMARILLO COLLEGE

Grand Totals

8/5/2019

11:49:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	76	0	0	0
DV1	17	0	135,070	135,070
DV1S	1	0	5,000	5,000
DV2	10	0	102,000	102,000
DV3	12	0	108,000	108,000
DV3S	1	0	10,000	10,000
DV4	12	0	109,990	109,990
DV4S	3	0	24,000	24,000
DVHS	15	0	1,825,963	1,825,963
EX	3	0	41,700	41,700
EX-XG	10	0	1,627,170	1,627,170
EX-XI	6	0	2,628,480	2,628,480
EX-XL	1	0	1,130	1,130
EX-XN	9	0	1,962,930	1,962,930
EX-XU	3	0	324,400	324,400
EX-XV	209	0	129,028,340	129,028,340
EX366	15	0	3,280	3,280
FR	11	47,794,790	0	47,794,790
HS	3,107	0	0	0
LIH	2	0	1,869,670	1,869,670
OV65	1,188	17,433,932	0	17,433,932
PC	1	7,000,000	0	7,000,000
Totals		72,228,722	139,807,123	212,035,845

2019 CERTIFIED TOTALS

Property Count: 9,969

JAC - AMARILLO COLLEGE

Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,953		\$1,686,300	\$396,098,381	\$367,402,827
B	MULTIFAMILY RESIDENCE	148		\$0	\$20,102,241	\$20,007,791
C1	VACANT LOTS AND LAND TRACTS	629		\$0	\$7,272,202	\$7,263,449
D1	QUALIFIED OPEN-SPACE LAND	1,667	381,265.1871	\$0	\$413,615,204	\$59,481,261
D2	IMPROVEMENTS ON QUALIFIED OP	543		\$514,000	\$12,659,991	\$12,547,738
E	RURAL LAND, NON QUALIFIED OPEI	962	6,556.0855	\$2,594,320	\$84,935,825	\$82,465,215
F1	COMMERCIAL REAL PROPERTY	713		\$2,803,970	\$125,431,031	\$125,400,562
F2	INDUSTRIAL AND MANUFACTURING	174		\$72,323,640	\$567,960,890	\$560,960,890
G3	OTHER SUB-SURFACE INTERESTS	1		\$0	\$500	\$500
J2	GAS DISTRIBUTION SYSTEM	6		\$0	\$6,529,630	\$6,529,630
J3	ELECTRIC COMPANY (INCLUDING C	28		\$0	\$72,765,490	\$72,765,490
J4	TELEPHONE COMPANY (INCLUDING	19		\$0	\$4,734,500	\$4,734,500
J5	RAILROAD	8		\$0	\$41,846,350	\$41,846,350
J6	PIPELAND COMPANY	6		\$0	\$3,342,730	\$3,342,730
J7	CABLE TELEVISION COMPANY	3		\$0	\$423,550	\$423,550
J8	OTHER TYPE OF UTILITY	4		\$0	\$786,030	\$786,030
L1	COMMERCIAL PERSONAL PROPER	1,002		\$0	\$142,138,590	\$141,574,435
L2	INDUSTRIAL AND MANUFACTURING	51		\$0	\$241,153,570	\$193,922,935
M1	TANGIBLE OTHER PERSONAL, MOB	162		\$15,900	\$1,860,260	\$1,684,909
S	SPECIAL INVENTORY TAX	15		\$0	\$4,411,900	\$4,411,900
X	TOTALLY EXEMPT PROPERTY	258		\$0	\$137,487,100	\$0
	Totals		387,821.2726	\$79,938,130	\$2,285,555,965	\$1,707,552,692

2019 CERTIFIED TOTALS

Property Count: 9,969

JAC - AMARILLO COLLEGE
Effective Rate Assumption

8/5/2019 11:49:35AM

New Value

TOTAL NEW VALUE MARKET: \$79,938,130
TOTAL NEW VALUE TAXABLE: \$79,938,130

New Exemptions

Exemption	Description	Count	2018 Market Value	Exemption Amount
EX	Exempt	3		\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2018 Market Value	\$195,800
EX-XV	Other Exemptions (including public property, rel)	4	2018 Market Value	\$73,200
EX366	HB366 Exempt	8	2018 Market Value	\$3,600
ABSOLUTE EXEMPTIONS VALUE LOSS				\$272,600

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	2	\$339,990
HS	Homestead	40	\$0
OV65	Over 65	37	\$522,889
PARTIAL EXEMPTIONS VALUE LOSS			\$874,879
NEW EXEMPTIONS VALUE LOSS			\$1,147,479

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$1,147,479

New Ag / Timber Exemptions

2018 Market Value \$72,560 Count: 4
2019 Ag/Timber Use \$1,390
NEW AG / TIMBER VALUE LOSS \$71,170

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,062	\$99,112	\$3,871	\$95,241
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,722	\$95,837	\$4,275	\$91,562

2019 CERTIFIED TOTALS

SAD - ADRIAN ISD

Property Count: 490

Grand Totals

8/5/2019

11:49:34AM

Land	Value			
Homesite:	141,550			
Non Homesite:	251,390			
Ag Market:	102,178,345			
Timber Market:	0	Total Land	(+)	102,571,285

Improvement	Value			
Homesite:	3,085,820			
Non Homesite:	3,521,081	Total Improvements	(+)	6,606,901

Non Real	Count	Value			
Personal Property:	11	1,121,120			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	1,121,120
			Market Value	=	110,299,306

Ag	Non Exempt	Exempt			
Total Productivity Market:	102,178,345	0			
Ag Use:	17,906,671	0	Productivity Loss	(-)	84,271,674
Timber Use:	0	0	Appraised Value	=	26,027,632
Productivity Loss:	84,271,674	0	Homestead Cap	(-)	34,723
			Assessed Value	=	25,992,909
			Total Exemptions Amount (Breakdown on Next Page)	(-)	564,740
			Net Taxable	=	25,428,169

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	1,344,810	965,230	4,990.29	4,990.29	11		
Total	1,344,810	965,230	4,990.29	4,990.29	11	Freeze Taxable	(-) 965,230
Tax Rate	1.264800						

Freeze Adjusted Taxable = 24,462,939

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 314,397.54 = 24,462,939 * (1.264800 / 100) + 4,990.29

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

2019 CERTIFIED TOTALS

Property Count: 490

SAD - ADRIAN ISD
Grand Totals

8/5/2019

11:49:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	1	0	12,000	12,000
EX366	1	0	160	160
HS	18	0	445,900	445,900
OV65	12	0	106,680	106,680
Totals		0	564,740	564,740

2019 CERTIFIED TOTALS

Property Count: 490

SAD - ADRIAN ISD
Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2		\$0	\$221,320	\$186,320
C1	VACANT LOTS AND LAND TRACTS	2		\$0	\$1,000	\$1,000
D1	QUALIFIED OPEN-SPACE LAND	460	161,129.0212	\$0	\$102,178,345	\$17,820,272
D2	IMPROVEMENTS ON QUALIFIED OP	56		\$0	\$1,240,480	\$1,223,815
E	RURAL LAND, NON QUALIFIED OPEI	51	277.1450	\$454,842	\$5,063,621	\$4,602,382
F1	COMMERCIAL REAL PROPERTY	3		\$1,530	\$3,220	\$3,220
F2	INDUSTRIAL AND MANUFACTURING	1		\$0	\$470,200	\$470,200
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$156,640	\$156,640
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$356,560	\$356,560
J4	TELEPHONE COMPANY (INCLUDING	3		\$0	\$35,780	\$35,780
J6	PIPELAND COMPANY	3		\$0	\$571,980	\$571,980
X	TOTALLY EXEMPT PROPERTY	1		\$0	\$160	\$0
	Totals		161,406.1662	\$456,372	\$110,299,306	\$25,428,169

2019 CERTIFIED TOTALS

Property Count: 490

SAD - ADRIAN ISD
Effective Rate Assumption

8/5/2019 11:49:35AM

New Value

TOTAL NEW VALUE MARKET:	\$456,372
TOTAL NEW VALUE TAXABLE:	\$456,372

New Exemptions

Exemption	Description	Count		
EX366	HB366 Exempt	1	2018 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
OV65	Over 65	1	\$10,000
PARTIAL EXEMPTIONS VALUE LOSS			\$10,000
NEW EXEMPTIONS VALUE LOSS			\$10,000

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$10,000

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
18	\$168,651	\$26,701	\$141,950
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1	\$218,320	\$25,000	\$193,320

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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2019 CERTIFIED TOTALS

Property Count: 52

SFR - FRIONA ISD
Grand Totals

8/5/2019 11:49:34AM

Land		Value		
Homesite:		9,000		
Non Homesite:		12,750		
Ag Market:		7,090,829		
Timber Market:		0	Total Land	(+) 7,112,579
Improvement		Value		
Homesite:		320,460		
Non Homesite:		217,179	Total Improvements	(+) 537,639
Non Real		Count	Value	
Personal Property:	4	88,050		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 88,050
			Market Value	= 7,738,268
Ag	Non Exempt	Exempt		
Total Productivity Market:	7,090,829	0		
Ag Use:	1,482,120	0	Productivity Loss	(-) 5,608,709
Timber Use:	0	0	Appraised Value	= 2,129,559
Productivity Loss:	5,608,709	0		
			Homestead Cap	(-) 0
			Assessed Value	= 2,129,559
			Total Exemptions Amount	(-) 60,000
			(Breakdown on Next Page)	
			Net Taxable	= 2,069,559

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	55,760	20,760	3.19	3.19	1			
Total	55,760	20,760	3.19	3.19	1	Freeze Taxable	(-) 20,760	
Tax Rate	1.022400							
						Freeze Adjusted Taxable	= 2,048,799	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 20,950.11 = 2,048,799 * (1.022400 / 100) + 3.19

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

2019 CERTIFIED TOTALS

Property Count: 52

SFR - FRIONA ISD
Grand Totals

8/5/2019

11:49:35AM

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

2019 CERTIFIED TOTALS

Property Count: 52

SFR - FRIONA ISD
Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
D1	QUALIFIED OPEN-SPACE LAND	48	11,582.9800	\$0	\$7,090,829	\$1,478,083
D2	IMPROVEMENTS ON QUALIFIED OP	11		\$1,000	\$93,649	\$89,108
E	RURAL LAND, NON QUALIFIED OPEI	7	8.0000	\$1,000	\$465,740	\$414,318
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$2,000	\$2,000
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$47,270	\$47,270
J4	TELEPHONE COMPANY (INCLUDING	1		\$0	\$9,110	\$9,110
L1	COMMERCIAL PERSONAL PROPER'	1		\$0	\$29,670	\$29,670
	Totals		11,590.9800	\$2,000	\$7,738,268	\$2,069,559

2019 CERTIFIED TOTALS

Property Count: 52

SFR - FRJONA ISD
Effective Rate Assumption

8/5/2019 11:49:35AM

New Value

TOTAL NEW VALUE MARKET:	\$2,000
TOTAL NEW VALUE TAXABLE:	\$2,000

New Exemptions

Exemption	Description	Count
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ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
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PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS \$0

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$0

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
2	\$158,730	\$25,000	\$133,730

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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2019 CERTIFIED TOTALS

SHF - HEREFORD I. S. D.

Property Count: 9,970

Grand Totals

8/5/2019

11:49:34AM

Land	Value			
Homesite:	28,414,464			
Non Homesite:	95,555,336			
Ag Market:	413,788,994			
Timber Market:	0	Total Land	(+)	537,758,794

Improvement	Value			
Homesite:	317,038,187			
Non Homesite:	913,888,814	Total Improvements	(+)	1,230,927,001

Non Real	Count	Value		
Personal Property:	1,125	516,869,670		
Mineral Property:	1	500		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				516,870,170
				2,285,555,965

Ag	Non Exempt	Exempt		
Total Productivity Market:	413,618,914	170,080		
Ag Use:	59,641,316	29,280	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	353,977,598	140,800		1,931,578,367
			Homestead Cap	(-)
				11,989,830
			Assessed Value	=
				1,919,588,537
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	412,785,582

This Jurisdiction is affected by ECO and /or ABMNO exemptions which apply only to the M&O rate.

M&O Net Taxable	=	1,506,802,955
I&S Net Taxable	=	1,686,783,205

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,458,055	2,029,979	14,644.29	14,660.96	74		
OV65	111,688,156	72,563,543	455,805.62	459,793.85	1,149		
Total	116,146,211	74,593,522	470,449.91	474,454.81	1,223	Freeze Taxable	(-)
Tax Rate	1.090000						74,593,522

Freeze Adjusted M&O Net Taxable	=	1,432,209,433
Freeze Adjusted I&S Net Taxable	=	1,612,189,683

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX

$$16,297,509.03 = (1,432,209,433 * (0.970000 / 100)) + (1,612,189,683 * (0.120000 / 100)) + 470,449.91$$

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

2019 CERTIFIED TOTALS

Property Count: 9,970

SHF - HEREFORD I. S. D.

Grand Totals

8/5/2019

11:49:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	76	0	619,990	619,990
DV1	17	0	134,710	134,710
DV1S	1	0	5,000	5,000
DV2	10	0	94,500	94,500
DV3	12	0	105,770	105,770
DV3S	1	0	3,610	3,610
DV4	12	0	103,790	103,790
DV4S	3	0	23,900	23,900
DVHS	15	0	1,367,803	1,367,803
ECO	1	179,980,250	0	179,980,250
EX	3	0	41,700	41,700
EX-XG	10	0	1,627,170	1,627,170
EX-XI	6	0	2,628,480	2,628,480
EX-XL	1	0	1,130	1,130
EX-XN	9	0	1,962,930	1,962,930
EX-XU	3	0	324,400	324,400
EX-XV	209	0	129,028,340	129,028,340
EX366	15	0	3,280	3,280
HS	3,107	0	75,336,048	75,336,048
LIH	2	0	1,869,670	1,869,670
OV65	1,188	0	10,503,111	10,503,111
OV65S	2	0	20,000	20,000
PC	1	7,000,000	0	7,000,000
Totals		186,980,250	225,805,332	412,785,582

2019 CERTIFIED TOTALS

Property Count: 9,970

SHF - HEREFORD I. S. D.

Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,953		\$1,686,300	\$396,098,381	\$307,734,106
B	MULTIFAMILY RESIDENCE	148		\$0	\$20,102,241	\$19,824,843
C1	VACANT LOTS AND LAND TRACTS	629		\$0	\$7,272,202	\$7,262,585
D1	QUALIFIED OPEN-SPACE LAND	1,667	381,265.1871	\$0	\$413,615,204	\$59,130,768
D2	IMPROVEMENTS ON QUALIFIED OP	543		\$514,000	\$12,659,991	\$12,162,002
E	RURAL LAND, NON QUALIFIED OPEI	962	6,556.0855	\$2,594,320	\$84,935,825	\$75,024,995
F1	COMMERCIAL REAL PROPERTY	713		\$2,803,970	\$125,431,031	\$125,218,879
F2	INDUSTRIAL AND MANUFACTURING	174		\$72,323,640	\$567,960,890	\$380,975,807
G3	OTHER SUB-SURFACE INTERESTS	1		\$0	\$500	\$500
J2	GAS DISTRIBUTION SYSTEM	6		\$0	\$6,529,630	\$6,529,630
J3	ELECTRIC COMPANY (INCLUDING C	28		\$0	\$72,765,490	\$72,765,490
J4	TELEPHONE COMPANY (INCLUDING	19		\$0	\$4,734,500	\$4,734,500
J5	RAILROAD	8		\$0	\$41,846,350	\$41,846,350
J6	PIPELAND COMPANY	6		\$0	\$3,342,730	\$3,342,730
J7	CABLE TELEVISION COMPANY	3		\$0	\$423,550	\$423,550
J8	OTHER TYPE OF UTILITY	4		\$0	\$786,030	\$786,030
L1	COMMERCIAL PERSONAL PROPER	1,002		\$0	\$142,138,590	\$142,138,590
L2	INDUSTRIAL AND MANUFACTURING	51		\$0	\$241,153,570	\$241,153,570
M1	TANGIBLE OTHER PERSONAL, MOB	162		\$15,900	\$1,860,260	\$1,336,130
S	SPECIAL INVENTORY TAX	15		\$0	\$4,411,900	\$4,411,900
X	TOTALLY EXEMPT PROPERTY	258		\$0	\$137,487,100	\$0
	Totals		387,821.2726	\$79,938,130	\$2,285,555,965	\$1,506,802,955

2019 CERTIFIED TOTALS

Property Count: 9,970

SHF - HEREFORD I. S. D.
Effective Rate Assumption

8/5/2019 11:49:35AM

New Value

TOTAL NEW VALUE MARKET:	\$79,938,130
TOTAL NEW VALUE TAXABLE:	\$79,923,650

New Exemptions

Exemption	Description	Count		
EX	Exempt	3	2018 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2018 Market Value	\$195,800
EX-XV	Other Exemptions (including public property, rel	4	2018 Market Value	\$73,200
EX366	HB366 Exempt	8	2018 Market Value	\$3,600
ABSOLUTE EXEMPTIONS VALUE LOSS				\$272,600

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$10,000
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	2	\$279,990
HS	Homestead	40	\$966,360
OV65	Over 65	37	\$286,580
PARTIAL EXEMPTIONS VALUE LOSS			81
NEW EXEMPTIONS VALUE LOSS			\$1,554,930
NEW EXEMPTIONS VALUE LOSS			\$1,827,530

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$1,827,530
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New Ag / Timber Exemptions

2018 Market Value	\$72,560	Count: 4
2019 Ag/Timber Use	\$1,390	
NEW AG / TIMBER VALUE LOSS	\$71,170	

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

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,062	\$99,112	\$28,250	\$70,862
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,722	\$95,837	\$28,622	\$67,215

2019 CERTIFIED TOTALS

SVE - VEGA ISD
Grand Totals

Property Count: 218

8/5/2019 11:49:34AM

Land		Value				
Homesite:		325,180				
Non Homesite:		1,123,540				
Ag Market:		44,688,090				
Timber Market:		0		Total Land	(+)	46,136,810
Improvement		Value				
Homesite:		4,522,040				
Non Homesite:		7,223,950		Total Improvements	(+)	11,745,990
Non Real		Count	Value			
Personal Property:		23	5,357,480			
Mineral Property:		0	0			
Autos:		0	0	Total Non Real	(+)	5,357,480
				Market Value	=	63,240,280
Ag	Non Exempt	Exempt				
Total Productivity Market:	44,688,090	0				
Ag Use:	7,684,550	0		Productivity Loss	(-)	37,003,540
Timber Use:	0	0		Appraised Value	=	26,236,740
Productivity Loss:	37,003,540	0		Homestead Cap	(-)	0
				Assessed Value	=	26,236,740
				Total Exemptions Amount	(-)	1,036,730
				(Breakdown on Next Page)		
				Net Taxable	=	25,200,010

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	1,659,490	1,153,490	5,567.99	5,567.99	13			
Total	1,659,490	1,153,490	5,567.99	5,567.99	13	Freeze Taxable	(-)	1,153,490
Tax Rate	1.365000							
						Freeze Adjusted Taxable	=	24,046,520

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 333,802.99 = 24,046,520 * (1.365000 / 100) + 5,567.99

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

2019 CERTIFIED TOTALS

Property Count: 218

SVE - VEGA ISD
Grand Totals

8/5/2019

11:49:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	1	0	12,000	12,000
EX-XV	1	0	155,490	155,490
EX366	3	0	240	240
HS	28	0	700,000	700,000
OV65	13	39,000	130,000	169,000
Totals		39,000	997,730	1,036,730

2019 CERTIFIED TOTALS

Property Count: 218

SVE - VEGA ISD
Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3		\$0	\$64,970	\$64,970
D1	QUALIFIED OPEN-SPACE LAND	167	51,800.2330	\$0	\$44,688,090	\$7,601,847
D2	IMPROVEMENTS ON QUALIFIED OP	50		\$0	\$1,025,870	\$946,030
E	RURAL LAND, NON QUALIFIED OPEI	63	695.8450	\$0	\$6,442,320	\$5,725,579
F1	COMMERCIAL REAL PROPERTY	5		\$0	\$356,970	\$355,254
F2	INDUSTRIAL AND MANUFACTURING	8		\$0	\$3,566,230	\$3,566,230
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$132,190	\$132,190
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$3,150,920	\$3,150,920
J4	TELEPHONE COMPANY (INCLUDING	1		\$0	\$60,340	\$60,340
J6	PIPELAND COMPANY	1		\$0	\$14,380	\$14,380
J8	OTHER TYPE OF UTILITY	1		\$0	\$1,582,860	\$1,582,860
L1	COMMERCIAL PERSONAL PROPER	6		\$0	\$168,480	\$168,480
L2	INDUSTRIAL AND MANUFACTURING	6		\$0	\$1,830,930	\$1,830,930
X	TOTALLY EXEMPT PROPERTY	4		\$0	\$155,730	\$0
	Totals		52,496.0780	\$0	\$63,240,280	\$25,200,010

2019 CERTIFIED TOTALS

Property Count: 218

SVE - VEGA ISD
Effective Rate Assumption

8/5/2019 11:49:35AM

New Value

TOTAL NEW VALUE MARKET:	\$0
TOTAL NEW VALUE TAXABLE:	\$0

New Exemptions

Exemption	Description	Count		
EX366	HB366 Exempt	1	2018 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
HS	Homestead	1	\$25,000
PARTIAL EXEMPTIONS VALUE LOSS			1
NEW EXEMPTIONS VALUE LOSS			\$25,000

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$25,000

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
28	\$147,560	\$25,000	\$122,560

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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2019 CERTIFIED TOTALS

SWC - WALCOTT I. S. D.

Property Count: 1,047

Grand Totals

8/5/2019

11:49:34AM

Land		Value		
Homesite:		205,180		
Non Homesite:		2,644,014		
Ag Market:		193,171,647		
Timber Market:		0	Total Land	(+) 196,020,841
Improvement		Value		
Homesite:		5,366,530		
Non Homesite:		9,258,192	Total Improvements	(+) 14,624,722
Non Real		Count	Value	
Personal Property:	20		84,611,810	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 84,611,810
			Market Value	= 295,257,373
Ag	Non Exempt	Exempt		
Total Productivity Market:	193,171,647	0		
Ag Use:	34,738,991	0	Productivity Loss	(-) 158,432,656
Timber Use:	0	0	Appraised Value	= 136,824,717
Productivity Loss:	158,432,656	0		
			Homestead Cap	(-) 196,528
			Assessed Value	= 136,628,189
			Total Exemptions Amount	(-) 68,300,880
			(Breakdown on Next Page)	

This Jurisdiction is affected by ECO and /or ABMNO exemptions which apply only to the M&O rate.

M&O Net Taxable	=	68,327,309
I&S Net Taxable	=	133,941,969

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	1,794,578	1,374,578	7,468.92	8,255.45	12		
Total	1,794,578	1,374,578	7,468.92	8,255.45	12	Freeze Taxable	(-) 1,374,578
Tax Rate	0.875400						

Freeze Adjusted M&O Net Taxable	=	66,952,731
Freeze Adjusted I&S Net Taxable	=	132,567,391

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
 656,169.51 = (66,952,731 * (0.780000 / 100)) + (132,567,391 * (0.095400 / 100)) + 7,468.92

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

2019 CERTIFIED TOTALS

Property Count: 1,047

SWC - WALCOTT I. S. D.

Grand Totals

8/5/2019

11:49:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	1	0	12,000	12,000
ECO	1	65,614,660	0	65,614,660
EX-XV	4	0	1,790,140	1,790,140
HS	31	0	764,080	764,080
OV65	12	0	120,000	120,000
Totals		65,614,660	2,686,220	68,300,880

2019 CERTIFIED TOTALS

Property Count: 1,047

SWC - WALCOTT I. S. D.
Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4		\$0	\$12,860	\$11,229
C1	VACANT LOTS AND LAND TRACTS	1		\$0	\$2,450	\$2,450
D1	QUALIFIED OPEN-SPACE LAND	967	296,424.2563	\$0	\$193,171,647	\$34,656,756
D2	IMPROVEMENTS ON QUALIFIED OP	128		\$185,210	\$3,674,332	\$3,604,289
E	RURAL LAND, NON QUALIFIED OPEI	119	3,540.5026	\$64,570	\$11,050,544	\$10,146,845
F1	COMMERCIAL REAL PROPERTY	15		\$0	\$59,220	\$59,220
F2	INDUSTRIAL AND MANUFACTURING	11		\$0	\$696,770	\$696,770
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$417,740	\$417,740
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$891,650	\$891,650
J4	TELEPHONE COMPANY (INCLUDING	6		\$0	\$391,550	\$391,550
J6	PIPELAND COMPANY	3		\$2,000	\$1,432,240	\$1,432,240
J8	OTHER TYPE OF UTILITY	1		\$0	\$195,820	\$195,820
L1	COMMERCIAL PERSONAL PROPER	9		\$0	\$762,230	\$762,230
L2	INDUSTRIAL AND MANUFACTURING	2		\$0	\$80,664,660	\$15,050,000
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$43,520	\$8,520
X	TOTALLY EXEMPT PROPERTY	4		\$164,640	\$1,790,140	\$0
	Totals		299,964.7589	\$416,420	\$295,257,373	\$68,327,309

2019 CERTIFIED TOTALS

Property Count: 1,047

SWC - WALCOTT I. S. D.

Effective Rate Assumption

8/5/2019

11:49:35AM

New Value

TOTAL NEW VALUE MARKET:	\$416,420
TOTAL NEW VALUE TAXABLE:	\$251,780

New Exemptions

Exemption	Description	Count
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ABSOLUTE EXEMPTIONS VALUE LOSS

Exemption	Description	Count	Exemption Amount
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PARTIAL EXEMPTIONS VALUE LOSS

NEW EXEMPTIONS VALUE LOSS	\$0
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Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$0
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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
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30	\$176,744	\$31,187	\$145,557
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Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
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1	\$91,990	\$25,000	\$66,990
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Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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2019 CERTIFIED TOTALS

SWI - WILDORADO ISD

Property Count: 137

Grand Totals

8/5/2019

11:49:34AM

Land		Value		
Homesite:		423,630		
Non Homesite:		442,920		
Ag Market:		21,531,190		
Timber Market:		0	Total Land	(+) 22,397,740
Improvement		Value		
Homesite:		5,794,340		
Non Homesite:		18,185,050	Total Improvements	(+) 23,979,390
Non Real		Count	Value	
Personal Property:	16	4,519,900		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 4,519,900
			Market Value	= 50,897,030
Ag		Non Exempt	Exempt	
Total Productivity Market:	21,531,190	0		
Ag Use:	3,601,550	0	Productivity Loss	(-) 17,929,640
Timber Use:	0	0	Appraised Value	= 32,967,390
Productivity Loss:	17,929,640	0	Homestead Cap	(-) 6,701
			Assessed Value	= 32,960,689
			Total Exemptions Amount	(-) 1,736,580
			(Breakdown on Next Page)	
			Net Taxable	= 31,224,109

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
OV65	1,974,389	1,605,579	14,365.29	14,365.29	11	
Total	1,974,389	1,605,579	14,365.29	14,365.29	11	Freeze Taxable (-) 1,605,579
Tax Rate	1.512700					
						Freeze Adjusted Taxable = 29,618,530

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 462,404.79 = 29,618,530 * (1.512700 / 100) + 14,365.29

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

2019 CERTIFIED TOTALS

Property Count: 137

SWI - WILDORADO ISD
Grand Totals

8/5/2019

11:49:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
DVHS	1	0	125,340	125,340
EX-XV	3	0	892,130	892,130
EX366	2	0	300	300
HS	25	0	606,810	606,810
OV65	11	0	100,000	100,000
Totals		0	1,736,580	1,736,580

2019 CERTIFIED TOTALS

Property Count: 137

SWI - WILDORADO ISD
Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	3		\$0	\$813,290	\$696,290
D1	QUALIFIED OPEN-SPACE LAND	92	25,572.5360	\$0	\$21,531,190	\$3,543,562
D2	IMPROVEMENTS ON QUALIFIED OP	25		\$0	\$557,960	\$542,856
E	RURAL LAND, NON QUALIFIED OPEI	43	163.3650	\$307,160	\$6,717,300	\$6,056,541
F1	COMMERCIAL REAL PROPERTY	2		\$0	\$6,620	\$6,620
F2	INDUSTRIAL AND MANUFACTURING	1		\$0	\$30,000	\$30,000
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$40,910	\$40,910
J3	ELECTRIC COMPANY (INCLUDING C	2		\$0	\$3,912,240	\$3,912,240
J4	TELEPHONE COMPANY (INCLUDING	2		\$0	\$34,000	\$34,000
J6	PIPELAND COMPANY	2		\$0	\$221,030	\$221,030
J8	OTHER TYPE OF UTILITY	2		\$0	\$15,893,910	\$15,893,910
L1	COMMERCIAL PERSONAL PROPER	6		\$0	\$246,150	\$246,150
X	TOTALLY EXEMPT PROPERTY	5		\$0	\$892,430	\$0
	Totals		25,735.9010	\$307,160	\$50,897,030	\$31,224,109

2019 CERTIFIED TOTALS

Property Count: 137

SWI - WILDORADO ISD
Effective Rate Assumption

8/5/2019 11:49:35AM

New Value

TOTAL NEW VALUE MARKET: \$307,160
TOTAL NEW VALUE TAXABLE: \$307,160

New Exemptions

Exemption	Description	Count		
EX366	HB366 Exempt	1	2018 Market Value	\$28,100
ABSOLUTE EXEMPTIONS VALUE LOSS				\$28,100

Exemption	Description	Count	Exemption Amount
HS	Homestead	1	\$25,000
PARTIAL EXEMPTIONS VALUE LOSS			\$25,000
NEW EXEMPTIONS VALUE LOSS			\$53,100

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$53,100

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
25	\$216,854	\$24,540	\$192,314
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3	\$271,097	\$25,000	\$246,097

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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2019 CERTIFIED TOTALS

Property Count: 10,653

WHP - H P WATER DISTRICT
Grand Totals

8/5/2019 11:49:34AM

Land		Value		
Homesite:		29,235,474		
Non Homesite:		97,588,656		
Ag Market:		548,066,249		
Timber Market:		0	Total Land	(+) 674,890,379
Improvement		Value		
Homesite:		328,378,957		
Non Homesite:		940,670,725	Total Improvements	(+) 1,269,049,682
Non Real		Count	Value	
Personal Property:	1,171		526,267,900	
Mineral Property:	1		500	
Autos:	0		0	
			Total Non Real	(+) 526,268,400
			Market Value	= 2,470,208,461
Ag	Non Exempt	Exempt		
Total Productivity Market:	547,896,169	170,080		
Ag Use:	83,328,700	29,280	Productivity Loss	(-) 464,567,469
Timber Use:	0	0	Appraised Value	= 2,005,640,992
Productivity Loss:	464,567,469	140,800	Homestead Cap	(-) 11,998,741
			Assessed Value	= 1,993,642,251
			Total Exemptions Amount	(-) 220,830,525
			(Breakdown on Next Page)	
			Net Taxable	= 1,772,811,726

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 118,778.39 = 1,772,811,726 * (0.006700 / 100)

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

2019 CERTIFIED TOTALS

Property Count: 10,653

WHP - H P WATER DISTRICT

Grand Totals

8/5/2019

11:49:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	2	7,208,080	0	7,208,080
DP	76	0	0	0
DV1	17	0	135,070	135,070
DV1S	1	0	5,000	5,000
DV2	11	0	114,000	114,000
DV3	12	0	108,000	108,000
DV3S	1	0	10,000	10,000
DV4	13	0	121,990	121,990
DV4S	3	0	24,000	24,000
DVHS	16	0	1,951,303	1,951,303
EX	3	0	41,700	41,700
EX-XG	10	0	1,627,170	1,627,170
EX-XI	6	0	2,628,480	2,628,480
EX-XL	1	0	1,130	1,130
EX-XN	9	0	1,962,930	1,962,930
EX-XU	3	0	324,400	324,400
EX-XV	212	0	130,038,990	130,038,990
EX366	15	0	3,080	3,080
FR	11	47,794,790	0	47,794,790
HS	3,170	0	0	0
LIH	2	0	1,869,670	1,869,670
OV65	1,217	17,860,742	0	17,860,742
PC	1	7,000,000	0	7,000,000
Totals		79,863,612	140,966,913	220,830,525

2019 CERTIFIED TOTALS

Property Count: 10,653

WHP - H P WATER DISTRICT
Grand Totals

8/5/2019 11:49:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,957		\$1,686,300	\$396,169,351	\$367,473,797
B	MULTIFAMILY RESIDENCE	148		\$0	\$20,102,241	\$20,007,791
C1	VACANT LOTS AND LAND TRACTS	629		\$0	\$7,272,202	\$7,263,449
D1	QUALIFIED OPEN-SPACE LAND	2,238	546,561.6829	\$0	\$547,892,459	\$83,077,060
D2	IMPROVEMENTS ON QUALIFIED OP	672		\$639,800	\$15,348,812	\$15,208,888
E	RURAL LAND, NON QUALIFIED OPEI	1,108	7,993.1525	\$2,902,940	\$101,055,925	\$98,119,660
F1	COMMERCIAL REAL PROPERTY	723		\$2,803,970	\$125,810,001	\$125,779,382
F2	INDUSTRIAL AND MANUFACTURING	185		\$72,323,640	\$571,185,910	\$564,185,910
G3	OTHER SUB-SURFACE INTERESTS	1		\$0	\$500	\$500
J2	GAS DISTRIBUTION SYSTEM	11		\$0	\$6,704,730	\$6,704,730
J3	ELECTRIC COMPANY (INCLUDING C	37		\$0	\$80,216,560	\$80,216,560
J4	TELEPHONE COMPANY (INCLUDING	26		\$0	\$5,004,120	\$5,004,120
J5	RAILROAD	8		\$0	\$41,846,350	\$41,846,350
J6	PIPELAND COMPANY	9		\$0	\$3,578,140	\$3,578,140
J7	CABLE TELEVISION COMPANY	3		\$0	\$423,550	\$423,550
J8	OTHER TYPE OF UTILITY	7		\$0	\$18,262,800	\$18,262,800
L1	COMMERCIAL PERSONAL PROPER	1,023		\$0	\$142,736,530	\$142,172,375
L2	INDUSTRIAL AND MANUFACTURING	53		\$0	\$241,828,570	\$187,389,855
M1	TANGIBLE OTHER PERSONAL, MOB	162		\$15,900	\$1,860,260	\$1,684,909
S	SPECIAL INVENTORY TAX	15		\$0	\$4,411,900	\$4,411,900
X	TOTALLY EXEMPT PROPERTY	261		\$0	\$138,497,550	\$0
	Totals		554,554.8354	\$80,372,550	\$2,470,208,461	\$1,772,811,726

2019 CERTIFIED TOTALS

Property Count: 10,653

WHP - H P WATER DISTRICT
Effective Rate Assumption

8/5/2019 11:49:35AM

New Value

TOTAL NEW VALUE MARKET: \$80,372,550
TOTAL NEW VALUE TAXABLE: \$80,372,550

New Exemptions

Exemption	Description	Count		
EX	Exempt	3	2018 Market Value	\$0
EX-XU	11.23 Miscellaneous Exemptions	1	2018 Market Value	\$195,800
EX-XV	Other Exemptions (including public property, rel	4	2018 Market Value	\$73,200
EX366	HB366 Exempt	8	2018 Market Value	\$31,200
ABSOLUTE EXEMPTIONS VALUE LOSS				\$300,200

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	2	\$339,990
HS	Homestead	42	\$0
OV65	Over 65	37	\$522,889
PARTIAL EXEMPTIONS VALUE LOSS			\$874,879
NEW EXEMPTIONS VALUE LOSS			\$1,175,079

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$1,175,079

New Ag / Timber Exemptions

2018 Market Value \$72,560 Count: 4
2019 Ag/Timber Use \$1,390
NEW AG / TIMBER VALUE LOSS \$71,170

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
3,125	\$100,519	\$3,796	\$96,723
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,723	\$95,835	\$4,274	\$91,561

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
8771	ALLEN, CURTIS & DEBBIE	C2&1-30-2	TOWNSHIP 2 RANGE 1 SECTION 30 NE/4, 169 AC, 1/2 INT	D2	650
921072	ALLEN, DANNY & DELIA	C2&1-30-2	TOWNSHIP 2 RANGE 1 SECTION 30 NE/4, 169 AC, 1/2 INT	D2	650
10536	ANIMA, SARA F. & ENEDINA &	AK03-44-D2	BLOCK K-3 SECTION 44 TR D2, 5AC, A-1435	E	85,090
10693	ARAMBULA, JOSE ENRIQUE	AK03-17-2A	BLOCK K-3 SECTION 17 TR 1 PT NE/4, 1.07 AC, A-276	E	5,000
9442	ARETE RANCH ,LLC	C6&1-08-1	TOWNSHIP 6 RANGE 1 SECTION 8 ALL, 640 AC	E	13,340
1729	ARGUIJO, NOE & LETICIA	SE25BK-2-13	EVANTS BLOCK 25 BK&K BLK 2 LOT 13	A	4,560
6498	ARROYO, JOSE A	SHAMBY-1-2	HAMBY BLK 1 LOT 2	A	1,500
26579	AYALA, JESUS	M7-89-B	BLOCK M-7 SECTION 89-110, TR B, 1 AC	E	30,000
921331	BARCENAS, JAVIER	SRCK-29-A-9	RICKETTS BLK 29-30, ASLAN LOT 9, 1.35 AC	E	50,090
1717	BARELA, JUAN D	8SE25BK2-1	EVANTS BLOCK 25 BK&K BLK 2 LOT 1	A	2,040
4980	BARTELS, GARY & BELINDA	SDAWN-19-12	DAWN BLOCK 19, ALL (LOTS 1 - 12)	A	870
4837	BAUTISTA, AZUCENA PULIDO	SWIH-17-11-12A	WHITEHEAD, BLOCK 17, LOT 11-12 (W70')	A	900
9373	BENNETT, TATE L. & LAURA	C5&3-23-1A	TOWNSHIP 5 RANGE 3 SECTION 23, W/2 316.97 AC	D2	41,440
9116	BLACK, ERIC STANLEY	C4&3-7-2	TOWNSHIP 4 RANGE 3 SECTION 7 SE/4, 157 AC	E	800
11112	BROWN, N A & SONS	C3&2-26-3	TOWNSHIP 3 RANGE 2 SECTION 26 (DENNIS), 1 AC	D2	1,500
				E	2,450
				Total For Property:	3,950
9483	BRYANT, BARBARA REV TRUST	C6&2-11-1A	TOWNSHIP 6 RANGE 2 SECTION 11, 640 AC, 1/3 INT	E	12,583
919147	BURNEY, BRUCE & WANDA	C6&2-11-1B	TOWNSHIP 6 RANGE 2 SECTION 11, 640 AC, 1/3 INT	E	12,586
919148	BURNEY, WANDA	C6&2-11-1C	TOWNSHIP 6 RANGE 2 SECTION 11, 640 AC, 1/3 INT	E	12,583
25478	BURRUS, JAMES	AK03-73-5	BLOCK K-3 SECTION 73, 15.168 AC, NE PT OF THE S200 AC OF E	E	2,880
920527	BUSTILLOS, JESUS & PALMA	BSWIEWV-1-2-3	WESTVIEW, BLOCK 1, S10' OF LOT 3 & N90' OF LOT 2	A	36,960
4028	CABBINESS, MICHAEL	SWOTB-1-1L	WOMBLE THUNDERBIRD LOT 1 (E200' N200')	A	80,260

09

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
24467	CAMPA, CANDELARIO & M. QUINONEZ	SRCK-16-19-20	RICKETTS BLK 16 LOT 19 (N15') AND S35' OF 20	A	3,160
5163	CANTU, YVONNE	SMO6E-1-5	MABRY BLOCK 6 ENGLER BLK 1 LOT 5	A	720
3901	CARRENO, RUBEN & NORMA	SWO7-7-13B	WOMBLE BLOCK 7 LOT 13 (E75')	A	23,300
5819	CARRILLO, MIGUEL A.	AK03-58-2,08	BLOCK K-3 SECTION 58 UNIT II , LOT 8 & W86.39' OF 9 (NUNNAL	E	71,820
3874	CASAREZ, ISAAC & ESPERANZA	SWO7-7-3	WOMBLE BLOCK 7 LOT 3	E	33,900
919390	CAVINESS DEVELOPMENT LTD	M7-151-1B	BLOCK M-7 SECTION 151, INDUSTRIAL BUILDING AND IMPROVEM	F2	8,504,500
5422	CHAVEZ, MARIANO & NINA	SM17-3-11-12	MABRY BLOCK 17 BURKS, BLOCK 3, LOT 11-12	A	930
6892	CNOSSSEN DAIRY, LLC	AK04-35-1	BLOCK K-4 SECTION 35, 640 AC, A-163	F2	3,212,880
6893	CNOSSSEN DAIRY, LLC	AK04-36-1	BLOCK K-4 SECTION 36, N 607.22 AC, A-845	F2	109,250
7851	CONTRERAS, RENE	SFIN-11-7	FINLAN BLK 11 LOT 7	F1	1,550
6974	D & J DAIRY	AK04-77-1	BLOCK K-4 SECTION 77 E573.45 AC,&.17 AC IN NW/COR & .15 AC	E	126,200
11122	DEAF SMITH COUNTY	C3&3-32-3	TOWNSHIP 3 RANGE 3 SECTION 32 NW/4, 2 AC	X	164,640
921292	DELEON, DANNY & CYNTHIA DURAN	AK03-44-TR9AC	BLOCK K-3 SECTION 44 (TR 9A)W200' OF E925.6',1 AC , A-821	E	64,610
4130	DELGADO, RAUL D	SRCK-9-B	RICKETTS, BLOCK 9, S228.84'OF N418.5'	F1	5,490
1642	DELOERA, JAVIER & CARMEN VEGA	SE23P-2	EVANTS BLOCK 23 PARKER LOT 2	A	11,880
3934	DOMINGUEZ, MEREJILDO & ESMERALD/SWO8H-8-22-23A		WOMBLE BLOCK 8 HIGGINS, LOT 22 & E6' LOT 23	A	500
9074	EICKE, TED	C4&2-22-1	TOWNSHIP 4 RANGE 2 SECTION 22 ALL, 640 AC	D2	1,050
9119	EICKE, TED	C4&3-8-2	TOWNSHIP 4 RANGE 3 SECTION 8 S/2, 317 AC	D2	1,000
9280	EICKE, TED	C5&2-11-1	TOWNSHIP 5 RANGE 2 SECTION 11 N/2, 320 AC	D2	1,050
10478	ESTEP, CHARLES ET UX	PR-1-2	PRESTRIDGE TRACT, MID PART N OF HWY, 17.97 AC	D2	1,620
3501	FLORES, VICTOR & ROSA MADRIGAL	SWESHT-1-12-13	WELSH SUBURBAN HEIGHTS LOT 12 (S70') & N10' LOT 13	A	6,760
6841	FRIEMEL, JAMES E	AK04-04-1	BLOCK K-4 SECTION 4 W/2, 326.4 AC, A-1311	D2	511,220
25209	FRIEMEL, JAMES E	B7-41-2	BLOCK 7 SECTION 41, W305.7' OF E2355.7' OF S285', 2 AC		

New Value Detail Report for: 2019

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
6501	GARCIA, FELIPA	SHAMBY-1-1	HAMBY BLK 1 LOT 1	E	140,210
7834	GARCIA, ISABEL	SFIN-10-12-15	FINLAN, BLOCK 10, LOT 12-15, & MH 1972 12X56 LEFORE WHT/B	A	1,790
7802	GARCIA, JOSE F	SFIN-5-3	FINLAN BLK 5 LOT 3	A	5,390
11482	GARCIA, MOISES	SHAMBY-1-3	HAMBY BLK 1 LOT 3	A	2,070
2656	GARCIA, OCIRIS	SWESST-5-1-3	WELSH SUNSET TERRACE, BLOCK 5, LOT 1-2 & N45' LOT 3	A	2,570
7354	GEE, ANDREW W ET UX	AK08-60-1A	BLOCK K-8 SECTION 60, ALL EXC 8AC IN NE/COR, 634.15 AC , A-	F1	2,200
8385	GENN, JORDAN & SUNI	B7-12-4	BLOCK 7 SECTION 12 SW COR S228.71' W417.42', 2 AC, A-838	D2	119,690
921913	GIBSON, JIM DEE	AK08-30-M1	BLOCK K-8 (MOBILE HOME),SPACE SECTION 30,HUD# NTA1852'	E	52,520
9003	GILILLAND, B J &	C4&1-19-1	TOWNSHIP 4 RANGE 1 SECTION 19 ALL, 570 AC	E	50,160
8064	GOMEZ, MARTIN V	SWH-1-7	WESTERN HILLS BLK 1 LOT 7	D2	13,090
920616	GONZALEZ, LINDA S &	SHAMBY-1-11M	HAMBY ADDITION,SPACE 121 CAMPBELL NTA1601218	A	1,540
				M1	1,000
					1,330
				Total For Property:	2,330
24986	GREEN PLAINS CATTLE CO LLC	AK07-16-1	BLOCK K-7 SECTION 16, 533.08 AC, (ALL EXCEPT N/PT & STRIP	F2	110,780
1847	GUTIERREZ, JESUS & ROSA	SE31-9-10	EVANTS BLOCK 31 RENFRO & PRICE, LOT 9 & S10' LOT 10	A	400
1635	GUZMAN, DIANA G	SE23F-31-32	EVANTS BLOCK 23 FRANCE LOT 31 (N38') & S26' LOT 32	A	400
4321	HEREFORD TEXAS FED CREDIT UNION	SHFD-3-10-12	HEREFORD BLK 3 LOT 7- 12	A	400
2496	HERNANDEZ, CELIA	SWESYC-2-24-25	WELSH SYCAMORE BLK 2 LOT 24 & N2' LOT 25	F1	1,314,530
10314	HERNANDEZ, ELVIA LUZ	SRCK-4-E	RICKETTS BLK 4 N100' S300' W124.75'	A	8,510
7815	HERNANDEZ, GRISELDA	SFIN-7-1-4	FINLAN, BLOCK 7, LOT 3-4	A	780
10711	HERRERA, JOSE I & LINA	SRCK-27-B	RICKETTS BLK 26 S19.25' E475' BLOCK 26 N220' E475' BLOCK 27	A	750
10311	HIGH IMPACT PROPERTIES-TEXAS,LTD.	SBB2-7-5A	BLUEBONNET UNIT II BLK 7 LOT 4 (S50') & W225' OF LOT 5	E	11,420
6542	HOELSCHER, MARCUS A	AK03-81-14	BLOCK K-3 SECTION 81 PT NE/4, 130.72 AC, (TRACT B11) A-38	F1	47,150

69

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
9263	HOMFELD, JERRY H	C5&2-02-4	TOWNSHIP 5 RANGE 2 SECTION 2, 5 AC SE COR RESIDENCE, 5	E	40,130
921476	HORRELL, STEVE & TONJA	SFR-3-25-26	FIRST REALTY, BLOCK 3,N60' OF 25 & S70' OF 26	E	8,500
5925	HUERTA, ADALBERTO & TANIA	SPLAC-1-2-3	PLEASANT ACRES BLK 1 LOT 2 (W50') & LOT 3	A	523,400
8842	HUMBERG, ALLEN G	C&2-26-2	TOWNSHIP 2 RANGE 2 SECTION 26, E106.66 AC OF N/2, 106.66	A	8,300
8529	JACK, GALEN	C2&3-20-1	TOWNSHIP 2 RANGE 3 SECTION 20 N/2 NW/4, 80 AC	E	460
5876	KJC ENTERPRISE, LLC	AK03-60-B03	BLOCK K-3 SECTION 60, 7.438 AC SE/COR VETERANS PARK, A-	E	1,000
9482	KRIEGSHAUSER, GARY D & BETTY	C6&2-10-1	TOWNSHIP 6 RANGE 2 SECTION 10, 640 AC	F1	526,040
1199	LEDESMA, MARICELA FLORES	SEO8F-1-2	EVANTS BLOCK 8 FORSOM LOT 1 (S/2) & LOT 2	E	6,000
5858	LEE, ALFRED	AK03-60-C09	BLOCK K-3 SECTION 60, 1 AC, A-764, TR C9	A	610
4190	LICON, SAMUEL	SRCKSH-1-17	RICKETTS SOUTH HEIGHTS BLK 1 LOT 17	A	2,910
5584	LOBO EQUIPMENT INC.	AK03-38-4	BLOCK K-3 SECTION 38 PT W/2, N OF HWY, 12.209 AC, A-1193	A	7,840
4227	LOPEZ, ROJELIO	SMILL-1	MILLER, H E, LOT 1,7,8, S30' OF 13	F1	128,130
7858	LOSOLLA, JOE ANGEL	SFIN-11-16	FINLAN BLK 11 LOT 16	F1	4,720
4509	LUCERO, ERNESTO & YOLANDA	SHFD-41-4-6	HEREFORD BLK 41 LOT 4 (S20') & LOTS 5 - 6	A	4,200
5751	MADDOX, ROBERT	AK03-48-5	BLOCK K-3 SECTION 48 10 AC OUT OF W90 AC, 10 AC, A-1103	A	1,780
26873	MAHALEY, JAMES R	AK14-15-0	BLOCK K-14 SECTION 15, E300' W1796.43' OF N380' OF S3,620.1:	E	930
1436	MALDONADO, PALEMON & CYNTHIA	SE17-29-30	EVANTS BLOCK 17 LOT 29-30 (W90')	E	7,820
8240	MARASCO, VINCENT C	B3-21-2	BLOCK 3 SECTION 21 N OF HWY, 6.989 AC, A-12	A	1,430
3189	MARCO LLC	SWEWH-7-5-6	WELSH WESTHAVEN BLK 7 LOT 5 (S59') & N3' LOT 6	D2	1,160
2283	MARQUEZ, JESUS G	SE44-34	EVANTS BLOCK 44, LOT 34 (JESUS MARQUEZ GARCIA)	A	470
2667	MARQUEZ, JOSE A.	SWESST-5-18	WELSH SUNSET TERRACE BLK 5 LOT 18	A	720
921478	MARSH, CORY JAMES & JULIE	AK04-75-3	BLOCK K-4 SECTION 75, The E660' of the W2,219.36' of the S660' c	A	3,810
				E	695,360

63

New Value Detail Report for: 2019

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
921825	MARTINES, FRANCISCO & JULIE GRAJEIAK	AK03-43-TR30	BLOCK K-3 SECTION 43 TR 30, (N691.43' OF W63)', 1 AC-ABST-2	E	57,750
5728	MARTINEZ, PEDRO R	AK03-44-TR9E	BLOCK K-3 SECTION 44 PT SW/4 TR 9E, 2.49 AC, A-821	A	4,630
921950	MARTINEZ, SERGIO	AK08-69-H20	BLOCK K-8 SECTION 69, TRACT 20,10 AC (MH ONLY)	E	83,010
921281	MCNEELY, CLAY & HOLLY	SFR-2-3-4	FIRST REALTY, BLOCK 2, 3 (W63')& E55' OF LOT 4 (partial comp	A	243,250
24484	MEDRANO, SENAI DA ARRAS	SFIN-7-1-2	FINLAN, BLOCK 7, LOT 1-2	A	1,020
3524	MILLER, BURL B	SWERO-1-1-8	WELSH RALPH OWENS BLK 1 LOT 1 (W/PT) & E PT OF LOT 8	A	12,760
11457	MIRELES, CIRO & SAN JUANA MARTINEZ	M7-89-16	BLOCK M-7 SECTION 89 E99' W234' N168' S969', .39 AC, A-139	A	16,420
7060	MJ&J LAND AND CATTLE	AK07-23-1	BLOCK K-7 SECTION 23 ALL, 636.14 AC,EXC 3 AC A-73	E	222,830
921435	MULLINS, MIKE & EVA	SFR-3-30	FIRST REALTY BLK 3 LOT 26(N10') & LOT 27 & S35' OF 28	A	437,600
5189	MURILLO, REBECCA	SMO6E-2-10	MABRY BLOCK 6 ENGLER BLK 2 LOT 10	A	4,820
25465	NUSTAR ENERGY LP	C4&3-7-4	TOWNSHIP 4 RANGE 3 SECTION 7 S300' N330' E3099', 2.07 AC (1	J6	2,000
6479	OCHOA, EUTIMIO	SHAMBY-1-4	HAMBY BLK 1 LOT 4	A	1,500
1023	OCHOA, JOSE & MARIA	SEO1H-27-28	EVANTS BLOCK 1 HARDWICK LOT 27 & S22.33' LOT 28	A	1,800
7502	OLSON, STEVE & GINGER	M7-4-1	BLOCK M-7 SECTION 4 W/2, 307.25 AC, A-1445	E	135,990
2032	ORNELAS, NUVIA YUDITH	SE37G-37	EVANTS BLOCK 37 GAMEZ LOT 37	A	5,000
918960	ORTEGA, ALONSO C. & MANUELA	SDP-5-12	DENTON PARK, BLOCK 5, LOT 12	A	44,630
5290	ORTEGA, EDGARDO & CHRISTEL	SMO6E-11-3	MABRY BLOCK 6 ENGLER BLK 11 LOT 3	A	15,000
1501	ORTIZ, OSCAR URIEL	SE20-23A	EVANTS BLOCK 20 LOT 23 (N73')	A	690
10420	PACHECO, JOSE S & AMY ENRIQUEZ	SDP-7-10-12	DENTON PARK BLK 7 LOT 10 (N20') LOT 11 & S5' LOT 12	A	500
7639	PAETZOLD, WILLIAM JOSEPH	M7-86-4	BLOCK M-7 SECTION 86 SE/4, 162 AC, A-763	E	4,820
3536	PALACIOS, AMY & ALFREDO	SWERO-2-11-12	WELSH RALPH OWENS BLK 2 LOT 11 (S50') & N60' LOT 12	A	2,220
7791	PALACIOS, JUAN	SFIN-5-19	FINLAN BLK 5 LOT 19	A	800
7829	PALACIOS, JUAN	SFIN-10-4	FINLAN BLK 10 LOT 4	A	

49

New Value Detail Report for: 2019

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
3243	POTENCIANO, JESUS DEL C ET UX	SWEWH-7-9-10	WELSH WESTHAVEN BLK 7 LOT 9 (S24') & N46' LOT 10	A	610
24477	REITER, RONALD	SWIH-10-1	WHITEHEAD BLK 10 & 11 LOT ALL	A	6,780
4558	RÉYES, PEDRO & CRISTINA	SHFD-52-2A	HEREFORD BLK 52 LOT 2 (W84')	F1	735,850
11314	RICHARDS, JOE & BRANDALYN	C5&4-16-1	TOWNSHIP 5 RANGE 4 SECTION 16, W396' S1980', 18 AC	A	1,500
4541	RICKMAN, LEROY	SHFD-45-5B	HEREFORD BLK 45 LOT 5 (S/2)	E	43,200
920643	RILEY, JODIE	C6&2-16-1	TOWNSHIP 6 RANGE 2 SECTION 16, NE/4, 160AC, 1/2 INT	A	770
9491	RILEY, KEVIN	C6&2-16-1	TOWNSHIP 6 RANGE 2 SECTION 16, NE/4, 160AC 1/2 INT	E	3,085
5432	RIVERA, MARIA & EUSEBIO	SM17-3-29-30	MABRY BLOCK 17 BURKS BLK 3 LOT 29-30 & M H	E	3,085
9412	ROBERTS, JIMMIE & VALERIE	C5&2-10-2B	TOWNSHIP 5 RANGE 2 SECTION 10, 90 ACRES	A	980
6491	ROCHA, FRANCISCO	SHAMBY-1-43	HAMBY BLK 1 LOT 43	E	14,450
920515	ROCHA, JOEL	SRCK-17-13-14M	RICKETTS (MOBILE HOME),SPACE 920 S MILES,HUD# UL101440	A	1,500
7875	RODRIQUEZ, ESMERLADA	SFIN-13-5	FINLAN BLK 13 LOT 5	A	780
1926	ROJAS, ALEJANDRO & NORMA ENRIQUESE	33H-38	EVANTS BLOCK 33 HOUGHS LOT 38	A	710
2441	RUCKMAN, GARY & PAMELA	SWEA-1-47	WELSH ALLISON LOT 47	A	5,000
4636	RUIZ, MARTIN	SHFD-67-7-8B	HEREFORD BLK 67 LOT 7 (W70') & W70' S40' & N10' LOT 8	A	4,060
8798	RUTHER FAMILY LIMITED PARTNERSHIP	C2&2-12-1	TOWNSHIP 2 RANGE 2 SECTION 12 ALL,,66.66 % INT, 640 AC	A	630
10703	RUTHER, DENNIS, JIMMIE,STEVEN	C2&2-12-2	TOWNSHIP 2 RANGE 2 SECTION 12 ALL, 1/3 INTEREST, 640 AC	D2	667
1379	SALAZAR, ELVA REYNOZA	SE15M-11-12	EVANTS BLOCK 15 MC CASLIN LOT 11 (S10') & LOT 12	D2	333
27029	SALAZAR, SAMUEL & LAURA	AK03-58-18A	BLOCK K-3 SEC 58, 1AC IN SW/PT	A	1,390
3648	SALAZAR, SAUL	SWO3-3-3C	WOMBLE BLOCK 3 LOT 3 ALL (EXC N104.71'OF W114') & W6' OF	E	10,030
28113	SANCHEZ, JOSE & MARIA	SWELST-1-17-18	WELSH LONE STAR BLK 1 LOT 17 (N47') & S22'OF 18	A	11,070
4791	SAUCEDO, MARIA ROSA	SWIH-12-7-9A	WHITEHEAD BLK 12 LOT 7 - 8 (W70') & W70' S4' LOT 9	A	3,030
				A	3,850

65

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
6929	SCHOUTEN, M J ET UX	AK04-54-1	BLOCK K-4 SECTION 54 ALL, 657.3 AC, A-1025	F2	3,722,770
8768	SCHUELER, DALE R	C2&1-29-2	TOWNSHIP 2 RANGE 1 SECTION 29 NE/4, 156 AC	D2	3,810
921818	SIERRA, JOSE ANGEL	SWO2-2-4D1	WOMBLE BLOCK 2, LOT 4(S75' OF W155')	F1	2,900
20632	SISSON, DEAUN ET UX	C2&3-14-1	TOWNSHIP 2 RANGE 3 SECTION 14 S/2 & NW/4, 480 AC	F1	3,000
7711	STURGEON, ALBERT	SSA-1-4	SOUTH ACRES BLK 1 LOT 4	A	23,000
5593	TEJAS INDUSTRIES INC.	AK03-39-1	BLOCK K-3 SECTION 39 NW/4, 162.39 AC, A-287	F2	53,422,700
25585	TIERRA BLANCA CATTLE FEEDERS,L.P.	AK03-97-2	BLOCK K-3 SECTION 97, NE 149.79 AC	F2	209,450
3793	TIJERINA, JOE C III	SWO5BB-5-8-9	WOMBLE BLOCK 5 BARCUS & BULLOCK, LOT 8 & E17' LOT 9	A	6,810
9017	TIMBERLAKE, LEE ANN	C4&1-33-1c	TOWNSHIP 4 RANGE 1 SECTION 33, 1 AC	E	3,210
921323	TRAYLER, JODY	B7-11-1B	BLOCK 7 SECTION 11,5 AC IN THE NW PART, 5 AC, A-113	E	254,640
921922	TREVINO, ESTER	MSB-720G	BARTLETT MOBILE HOME PARK,SPACE 720 AVE.G	M1	8,120
921923	TREVINO, ESTER	MSB-701H	BARTLETT MOBILE HOME PARK,SPACE 701 AVE.H	M1	6,450
1401	TREVINO, LUIS & RHONDA	SE16TH-02	EVANTS BLOCK 16 THOMPSON LOT 2	A	22,140
3976	VALLEJO, GUADALUPE D	SWODA-TR9A	WOMBLE DEATLEY, BLK 9,N244.12',2.02 AC	F1	24,000
6174	VANDERHAM TEXAS DAIRY, LLC	AK03-67-1	BLOCK K-3 SECTION 67, 650 AC, A-361	F2	3,031,310
920411	VANSANDT, LON DEAN	SWODA-TR15D	WOMBLE DEATLEY BLK 16, N255.62' OF W255.62' 1.50 AC	E	1,000
25685	VAZQUEZ, GERMAN	AK03-73-4	BLOCK K-3 SECTION 73, 8.434 AC IN THE SE/PT, ABST-42	A	720
				E	7,530
				Total For Property:	8,250
3916	WARD, JOE	SWO7-7-10-20	WOMBLE BLOCK 7, THE SOUTH 88.71' OF LOT 10 AND THE NOR	F1	8,410
9216	WEST RANCH SOUTH LAND DST	C5&1-02-1	TOWNSHIP 5 RANGE 1 SECTION 2 ALL, 640 AC	E	335,200
9224	WEST RANCH SOUTH LAND DST	C5&1-10-1	TOWNSHIP 5 RANGE 1 SECTION 10 ALL, 640 AC	D2	1,280
9467	WEST RANCH SOUTH LAND DST	C6&1-33-1	TOWNSHIP 6 RANGE 1 SECTION 33 ALL, 640 AC (ROCK CAMP)	E	47,880

66

New Value Detail Report for: 2019

Entity: DEAF SMITH CAD (CAD)

Prop ID:	Owner Name	GEO ID:	Legal Desc:	State Code	New Value
				F1	1,530
				Total For Property:	49,410
921244	WHITE, JARED T	AK03-82-2c	BLOCK K-3 SECTION 82,N630' OF S690' OF E420' OF W795.81' , 6	E	652,250
5815	ZAMBRANO, ARMANDO	AK03-58-2,10	BLOCK K-3,BLOCK 58,TRACT II 9(E83.61') AND LOT 10,2.12 ACRE	A	43,320
4201	ZUKERMAN, STACY LEIGH	SRCK-25-F	RICKETTS The E475' S142' BLOCK 25 N57.2' E475' BLOCK 26, 2.1	E	3,490
				Total For Entity:	81,120,082

67

2019 Appraisals – Residential Improvement Schedules Updated

Appreciation Adjustment to Improvement Schedules

The appraisers ran studies to calculate the appreciation in the residential market. There was concern that the 2018 schedules would not produce market value for 2019.

- The case studies showed that the residential improvement schedules for Class 4, 5, 6, & 7 should be adjusted up 10%. The case studies showed Class 8 & 9 need not be adjusted up and Class 1, 2, & 3 were new and did not need adjusting.
- In addition, nbhd #1 needed a nbhd improvement adjustment of an additional 6% regardless of class.

Neighborhoods reappraised for 2019

#3 – Original Town and Whitehead Additions

#4 – Mabry, Womble, and Ricketts Additions

#5 – Dawn

#6 – Finlan and Hereford Housing Additions (El Campo)

These nbhds needed the new class codes for the new schedules applied to the properties prior to their reappraisal. Then the Appraisers adjust the class, physical% and depreciation% during the physical inspection of the neighborhoods.

Rural Maps Reappraised for 2019

Rural Maps A1 through C5. These 15 rural maps needed the new class codes for the new residential improvement schedules applied to the properties prior to their reappraisal. The appraiser adjusts the class, physical% and depreciation% during the physical inspection of the maps.

New Schedules for 2019.

The following adjustments were made to the residential improvement schedules.

- Classes 0F, 0F+, 0F-, 0M, 0M+, 0M-, 1F, 1F+, 1F-, 1M, 1M+, and 1M- will be discontinued and merged into the new class 1F18
- Classes 2F, 2F+, 2F-, 2M, 2M+, and 2M- will be discontinued and merged into the new class 2F18
- Classes 3F, 3F+, 3F-, 3M, 3M+, and 3M- will be discontinued and merged into the new class 3F18

This new classification will reduce the number of classes and schedules from 24 down to just 3. The benefits will be simplification for the appraiser and taxpayer, more consistent appraisals and now there will be enough sales to maintain the schedules for these 3 classes.

NOTE: New Schedules 1F18, 2F18 3F18 will be applied to

- the nbhds to be appraised for 2019, that is #3, 4, 5, and 6; also
- Rural Maps A1 – C5; and: -
- these new schedules will need to be applied to the nbhds that were reappraised for 2018, #1 and #2. Therefore, all of the above discontinued residences in these nbhds will be visually inspected and reclassified with the physical% and depreciation% adjusted.

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 2019, in neighborhood 1, our ratio studies went from 85.1% to 97%

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.

1. For 2019 MP adjusted schedule up 8.3% on 4,5,6,7 class homes; nothing for 8 & 9.
2. Also, he adjusted neighborhood 1 6% So, 4,5,6,7 homes were raised $8.3\%+6\%=14.3\%$ 8 & 9 homes were raised 6%.

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

- small and poor quality houses, these typically have one bathroom, no garages (however a number of these have been completely remodeled).
 - pre-WWII mid-size frame and stucco homes
 - small and large post war residences with garages
 - the FHAVA houses that were built in the 1970's
 - large brick homes with multiple bathrooms and 2 car garages
- For 2019 4,5,6,7 home schedules were adjusted up 8.3%
1,2,3 classes were also reworked.

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. This neighborhood was driven out and reappraised in 2019 by DJ.

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. This neighborhood was driven out and reappraised in 2019 by MP.

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. This neighborhood was driven out and reappraised in 2019 by MP.

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. This neighborhood was driven out and reappraised in 2019 by DJ.

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. This neighborhood was driven out and reappraised in 2019 by MP.

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 2019, we feel we are good with commercial property with our ratios coming in at 99% weighted mean and a COD of 9.5. We physically drove by and checked personal property accounts.

Rural Area

In 2019, we worked rural maps A1-A5, B1-B5, C1-C5.
In 2020, we will work rural maps F5, F6, G5, and G6. If there is more time, we will work more maps.

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, 2018.
 - 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 2018 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 2019. 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 21st, notifying them a rendition penalty would be assessed for failure to render. However, the appraisers held off assessing the penalty until July 16, 2019 (the day of ARB Hearings). 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: 1,199 BPP properties were appraised for 2019 for a total of \$ 618,171,080. This is up about 22.5 million from 2017. For 2018 we had 1,224 properties that were appraised for a total of \$ 522,32,000.

Contracted Appraisals: Morgan Ad Valorem continues to appraise large and complicated accounts for the District. For 2019, 121 properties were appraised for a total of \$ 876,314,600 real, Personal Property and Industrial.

DEAF SMITH COUNTY APPRAISAL DISTRICT

2019 Appraisal of Mobile Homes (Manufactured Housing) Report

Analysis: A ratio study for mobile home residences (category A2) was done for this nbhd using 8 sales during 2018 - 2019.

The ratio study showed **a weighted mean of .95, a mean of 1.14, a COD of 33.66.**

- The above measures of appraisal accuracy, (the weighted mean and mean), tell us that the values could be somewhat good to high.
- The uniformity (COD) looked fairly high at 33.66. 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 184 in category A2 (mobile with the land) and only 127 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 will be done in 2020.
- The MHs were inspected from 3/18/2019 to 4/15/2019.

Appreciation Adjustment for 2019 Schedules

CASE STUDY of 2018 SALES

Prop ID	Address	Description	Sold \$/sqft	Appraisal \$/sqft	%	Class
2215	432 Ave.H	sm frame res	\$39	\$36	8.3	3F18
1020	123 Ave.K	frame updated / FHA nice	\$63	\$56	10.7	5F18
1184	506 Union	1,445 sqft, brick, det gar	\$45	\$42	7.3	5M18
2279	410 Ave.J	FHA Ave./frame some update, 1,462 sqft	\$50	44 - 48	8.7	5M18
1957	435 Ave.C	IJ type / Lg FHA	\$54	\$50	8.0	5M18
5340	501 Brevard	FHA, 1,074 sqft	\$54	\$48	6.3	5M18
5124	720 Ave.K	frame updated	\$52	\$48	8.3	6F18
6018	618 Ave.F	oversized FHA	\$60	\$56	7.1	6M+18
2257	418 Star		\$50	\$48	4.2	6M18
10307	3743 Yucca Hills	2,857 sqft	\$52	\$48	8.0	6M18
5984	605 Star	1,821 sqft 2 stry	\$67	\$61	9.8	6M18
6202	3715 Yucca Hills	2,331 sqft, bsmt	\$79	\$75	5.0	6M18
2834	130 Aspen	1,900 sqft 2 car gar brick	\$66	\$63	4.8	6M-18
1045	135 Star	Star updated	\$69	\$66	4.5	6M-18
		Average - Class 3			8.3	
		Average - Class 4				
		Average - Class 5			8.2	
		Average - Class 6			6.5	

2018 CLASS 1, 2, 3 (Poor Quality) [Older/Smaller/Few Adminities] no Class 0

CLASS 1 Frame/Stucco/Masonry		CLASS 2 Wood/Stucco/Masonry		CLASS 3 Wood/Stucco/Brick Veneer	
SQFT	1F18	SQFT	2F18	SQFT	3F18
0	44.0	0	50.0	0	58.0
300	42.0	300	48.0	300	55.0
400	40.8	400	46.8	400	54.0
500	39.6	500	45.6	500	52.5
600	38.5	600	44.5	600	51.7
700	37.8	700	43.8	700	50.7
800	37.0	800	43.0	800	49.5
900	36.4	900	42.4	900	48.6
1,000	35.8	1,000	41.8	1,000	47.8
1,100	35.3	1,100	41.3	1,100	47.0
1,200	34.8	1,200	40.8	1,200	46.2
1,300	34.3	1,300	40.3	1,300	45.4
1,400	34.0	1,400	40.0	1,400	44.8
1,500	33.8	1,500	39.8	1,500	44.0
1,600	33.5	1,600	39.5	1,600	43.6
1,700	33.2	1,700	39.2	1,700	43.0
1,800	32.8	1,800	38.8	1,800	42.5
1,900	32.5	1,900	38.5	1,900	42.0
2,000	32.2	2,000	38.2	2,000	41.7
2,500	30.5	2,500	36.5	2,500	40.0
3,000	27.0	3,000	33.0	3,000	35.0
>3,000	25.0	>3,000	31.0	>3,000	33.0

ADJUSTMENTS TO SCHEDULE

Specific Feature Adjustments

Feature	Type	Code	\$amount	How adjustment is made
A/C	UP	RA / CA	\$2.00	Add to base unit price.
Flat roof	UP%	FL	97%	Multiply base unit price.
Bathroom	FI		1.5 \$1,000	Add before depreciation.
			2 \$1,500	
			2.5 \$2,000	
			3 \$2,500	
			3.5 \$3,000	
			>=4 \$4,000	
Fireplace	FI	number	\$1,000	Add before depreciation.

**2019 SCHEDULE
CATEGORY 4 FRAME/STUCCO
(Lower Quality) [Older/Smaller/Few Adminities]**

SQFT	Frame/Stucco				Brick Veneer			
	4F-18	4F18	4F+18	4M-18	4M18	4M+18	SQFT	
0	66.0	77.0	104.5	67.0	78.0	105.5	0	
300	62.7	73.7	102.3	63.7	74.7	103.3	300	
400	60.0	69.6	99.0	61.0	70.6	100.0	400	
500	57.8	67.1	95.7	58.8	68.1	96.7	500	
600	56.9	64.9	93.0	57.9	65.9	94.0	600	
700	53.9	62.7	90.2	54.9	63.7	91.2	700	
800	52.8	61.1	87.5	53.8	62.1	88.5	800	
900	51.7	59.4	84.7	52.7	60.4	85.7	900	
1,000	50.6	58.3	82.5	51.6	59.3	83.5	1,000	
1,100	49.5	57.2	80.6	50.5	58.2	81.6	1,100	
1,200	48.7	56.1	78.7	49.7	57.1	79.7	1,200	
1,300	47.7	55.0	77.0	48.7	56.0	78.0	1,300	
1,400	47.3	53.9	75.9	48.3	54.9	76.9	1,400	
1,500	46.8	53.4	74.3	47.8	54.4	75.3	1,500	
1,600	45.7	52.8	73.2	46.7	53.8	74.2	1,600	
1,700	45.1	51.7	71.5	46.1	52.7	72.5	1,700	
1,800	44.6	51.2	69.3	45.6	52.2	70.3	1,800	
1,900	44.0	50.6	68.2	45.0	51.6	69.2	1,900	
2,000	42.9	49.5	66.0	43.9	50.5	67.0	2,000	
2,500	38.5	44.0	63.8	39.5	45.0	64.8	2,500	
3,000	33.0	38.5	60.5	34.0	39.5	61.5	3,000	
>3,000	27.5	36.3	55.0	28.5	37.3	56.0	>3,000	

Specific Feature Adjustments			
Feature	Type	Code	\$amount
A/C	UP	RA / CA	\$2.12 Add to base unit price.
Fiat roof	UP%	FL	97% Multiply base unit price.
Shake	UP	SS	\$0.34 Add to base unit price.
Bathroom	FI		\$1,000 Add before depreciation.
			\$2,000
			\$2,500
			\$3,000
			\$3,500
			\$4,000
Fireplace	FI	number	\$1,500 Add before depreciation.

ADJUSTMENTS TO SCHEDULE
An increase of 10% for 2019 based on studies.

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

**2019 SCHEDULE
CATEGORY 5
(Fair Quality) [FHA residences]**

Masonry				Wood/Stucco siding			
sqft	5M-18	5M18	5M+18	sqft	5F-18	5F18	5F+18
600	61.60	82.50	104.50	600	60.50	81.40	103.40
700	59.40	81.40	99.00	800	58.30	80.30	97.90
800	57.20	80.30	96.25	1,000	56.10	79.20	95.15
900	55.00	78.38	91.30	1,200	53.90	77.28	90.20
1000	52.80	74.80	86.90	1,300	51.70	73.70	85.80
1100	50.05	71.50	83.60	1,400	48.95	70.40	82.50
1200	45.10	68.20	80.30	1,500	44.00	67.10	79.20
1300	40.70	65.18	77.28	1,600	39.60	64.08	76.18
1400	37.40	62.70	74.80	1,700	36.30	61.60	73.70
1500	36.30	59.40	71.78	1,800	35.20	58.30	70.68
1600	34.10	57.20	69.58	1,900	33.00	56.10	68.48
1700	30.80	55.00	67.10	2,000	29.70	53.90	66.00
1800	27.50	52.80	64.90	2,100	26.40	51.70	63.80
2000	26.40	50.05	63.25	2,200	25.30	48.95	62.15
2200	25.30	48.40	59.40	2,400	24.20	47.30	58.30
2400	24.20	46.20	58.30	2,600	23.10	45.10	57.20
2600	23.10	45.10	57.20	2,800	22.00	44.00	56.10
2800	22.00	44.00	56.10	3,000	20.90	42.90	55.00
3000	22.00	42.90	55.00	3,200	20.90	41.80	53.90
>3200	22.00	41.80	53.90	>3,200	20.90	40.70	52.80

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.	

ADJUSTMENTS TO SCHEDULE
An increase of 10% for 2019 based on studies.

2019 SCHEDULE									
CATEGORY 5									
(Fair Quality) [FHA residences]									
Masonry					Wood/Stucco siding				
sqft	5M-18	5M18	5M+18	sqft	5F-18	5F18	5F+18	5F-18	5F+18
600	56.00	75.00	95.00	600	55.00	74.00	94.00	55.00	74.00
700	54.00	74.00	90.00	800	53.00	73.00	89.00	53.00	73.00
800	52.00	73.00	87.50	1,000	51.00	72.00	86.50	51.00	72.00
900	50.00	71.25	83.00	1,200	49.00	70.25	82.00	49.00	70.25
1000	48.00	68.00	79.00	1,300	47.00	67.00	78.00	47.00	67.00
1100	45.50	65.00	76.00	1,400	44.50	64.00	75.00	44.50	64.00
1200	41.00	62.00	73.00	1,500	40.00	61.00	72.00	40.00	61.00
1300	37.00	59.25	70.25	1,600	36.00	58.25	69.25	36.00	58.25
1400	34.00	57.00	68.00	1,700	33.00	56.00	67.00	33.00	56.00
1500	33.00	54.00	65.25	1,800	32.00	53.00	64.25	32.00	53.00
1600	31.00	52.00	63.25	1,900	30.00	51.00	62.25	30.00	51.00
1700	28.00	50.00	61.00	2,000	27.00	49.00	60.00	27.00	49.00
1800	25.00	48.00	59.00	2,100	24.00	47.00	58.00	24.00	47.00
2000	24.00	45.50	57.50	2,200	23.00	44.50	56.50	23.00	44.50
2200	23.00	44.00	54.00	2,400	22.00	43.00	53.00	22.00	43.00
2400	22.00	42.00	53.00	2,600	21.00	41.00	52.00	21.00	41.00
2600	21.00	41.00	52.00	2,800	20.00	40.00	51.00	20.00	40.00
2800	20.00	40.00	51.00	3,000	19.00	39.00	50.00	19.00	39.00
3000	20.00	39.00	50.00	3,200	19.00	38.00	49.00	19.00	38.00
>3200	20.00	38.00	49.00	>3,200	19.00	37.00	48.00	19.00	37.00

2019 SCHEDULE

CATEGORY 6

sqft	6M18	6M+18	6M-18	6F18	6F+18	6F-18	sqft
	Brick Veneer	Brick Veneer	Brick Veneer	Frame	Frame	Frame	
600	99.00	110.00	82.50	88.66	98.56	73.92	600
800	88.00	104.50	75.90	79.86	94.82	68.86	800
1,000	82.50	99.00	74.80	75.24	90.31	68.31	1,000
1,200	78.10	93.50	68.75	71.39	85.47	62.92	1,200
1,300	75.90	90.20	66.00	69.63	82.83	60.61	1,300
1,400	73.70	86.90	63.80	67.54	79.64	58.52	1,400
1,500	71.50	84.70	62.70	65.45	77.55	57.42	1,500
1,600	70.40	82.50	60.50	64.79	75.90	55.66	1,600
1,700	68.20	80.85	58.30	62.70	74.25	53.57	1,700
1,800	67.10	79.20	57.20	61.60	72.71	52.47	1,800
1,900	65.45	77.55	55.55	60.06	71.17	50.93	1,900
2,000	63.80	75.90	54.45	58.85	69.96	50.16	2,000
2,100	62.70	74.53	52.80	57.75	68.64	48.62	2,100
2,200	61.60	73.15	50.60	56.98	67.76	46.86	2,200
2,400	60.50	70.40	49.50	55.88	65.12	45.76	2,400
2,600	56.65	68.20	47.30	52.58	63.36	43.89	2,600
2,800	55.00	66.00	44.00	51.04	61.27	40.81	2,800
3,000	53.90	63.80	41.80	50.27	59.51	39.05	3,000
3,200	51.70	60.50	39.60	48.18	56.43	36.96	3,200
>3,200	51.70	60.50	39.60	48.18	56.10	36.85	>3,200

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.

ADJUSTMENTS TO SCHEDULE

An increase of 10% for 2019 based on studies.

2018 SCHEDULE

CATEGORY 6

sqft	6M18	6M+18	6M-18	6F18	6F+18	6F-18	sqft
	Brick Veneer	Brick Veneer	Brick Veneer	Frame	Frame	Frame	
0	90.00	100.00	75.00	80.60	89.60	67.20	600
1200	80.00	95.00	69.00	72.60	86.20	62.60	800
1300	75.00	90.00	68.00	68.40	82.10	62.10	1,000
1400	71.00	85.00	62.50	64.90	77.70	57.20	1,200
1500	69.00	82.00	60.00	63.30	75.30	55.10	1,300
1600	67.00	79.00	58.00	61.40	72.40	53.20	1,400
1700	65.00	77.00	57.00	59.50	70.50	52.20	1,500
1800	64.00	75.00	55.00	58.90	69.00	50.60	1,600
1900	62.00	73.50	53.00	57.00	67.50	48.70	1,700
2000	61.00	72.00	52.00	56.00	66.10	47.70	1,800
2100	59.50	70.50	50.50	54.60	64.70	46.30	1,900
2200	58.00	69.00	49.50	53.50	63.60	45.60	2,000
2300	57.00	67.75	48.00	52.50	62.40	44.20	2,100
2400	56.00	66.50	46.00	51.80	61.60	42.60	2,200
2500	55.00	64.00	45.00	50.80	59.20	41.60	2,400
2600	51.50	62.00	43.00	47.80	57.60	39.90	2,600
2800	50.00	60.00	40.00	46.40	55.70	37.10	2,800
3000	49.00	58.00	38.00	45.70	54.10	35.50	3,000
3200	47.00	55.00	36.00	43.80	51.30	33.60	3,200
>3200	47.00	55.00	36.00	43.80	51.00	33.50	>3,200

2019 SCHEDULE

CATEGORY 7

sqft	7M18	7M+18	7M-18	7F18	7F-18	7F+18	sqft
	Brick	Brick	Brick	Frame	Frame	Frame	
0	110.0	121.0	99.0	104.5	93.5	115.5	0
1200	104.5	115.5	80.3	99.0	75.9	110.0	1200
1300	99.0	110.0	78.1	93.5	74.3	104.5	1300
1400	93.5	104.5	77.0	88.0	73.2	99.0	1400
1500	89.1	99.0	75.9	84.7	72.1	94.1	1500
1600	85.8	95.7	74.8	81.4	71.0	90.8	1600
1700	83.6	93.5	73.7	79.2	69.9	88.6	1700
1800	81.1	90.2	72.6	77.0	68.8	85.8	1800
1900	78.1	86.9	70.1	74.2	66.6	82.5	1900
2000	77.0	83.6	69.3	73.2	66.0	79.2	2000
2100	74.8	81.4	68.2	71.5	64.9	77.0	2100
2200	72.6	79.2	66.6	69.3	63.3	74.8	2200
2300	71.0	76.5	65.1	67.1	61.6	72.6	2300
2400	69.3	74.8	63.8	66.0	60.5	71.5	2400
2500	67.4	71.5	62.5	63.8	59.4	68.2	2700
2600	65.7	69.9	61.1	62.2	58.3	66.0	2600
2800	63.8	67.7	60.5	60.5	57.2	63.8	2800
3000	62.7	66.0	59.4	59.4	56.1	62.7	3000
3200	61.6	64.9	58.3	58.3	55.0	61.6	3200
>3200	60.5	63.8	57.2	57.2	53.9	60.5	>3200

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	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.

ADJUSTMENTS TO SCHEDULE
 An increase of 10% for 2019 based on studies.

2018 SCHEDULE

CATEGORY 7

sqft	7M18 Brick Veneer	7M+18 Brick Veneer	7M-18 Brick Veneer	7F18 Frame	7F-18 Frame	7F+18 Frame	sqft
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

CATEGORY 8

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

Leave this schedule as is for 2019.
Ratio Study did not indicate an adjustment

ADJUSTMENTS TO SCHEDULE

Specific Feature Adjustments

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

CATEGORY 9

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

This schedule will not be changed for 2019. Ratio Study did not indicate an adjustment was needed.

ADJUSTMENTS TO SCHEDULE

Specific Feature Adjustments

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

Adjustments to all Residential Schedules

R-*-*

ADJUSTMENTS TO SCHEDULE			
Specific Feature Adjustments			
Feature	Type	Adj Value	Description
MA2	UP%	75%	2nd Story - unit price is adjusted to 75% of base
MA1.5	UP%	50%	2nd Story (1/2 of the 1st floor area)
MA1.75	UP%	75%	2nd Story (3/4 of the 1st floor area)
GAR	UP%	50%	Attached Garage
ASTG	UP%	50%	Attached Storage area
STG2	UP%	50%	Attached Storage area on 2nd floor
UBSMT	UP%	20%	Unfinished Basement
BSMT	UP%	40%	Finished Basement
SURM	UP%	40%	Sunroom
GP	UP%	60%	Glass-in Porch
EP	UP%	40%	Enclosed Porch
CP	UP%	25%	Covered Patio or Covered Porch
CP2	UP%	19%	Porch on 2nd floor
OP	UP%	25%	Open Porch
SP	UP%	40%	Screened-in Porch
BW	UP%	40%	Breeze way

Sales Report

10/29/2019 39:35AM

Buyer/Seller		Sale Date	Land	Imp	E-Blt	Imp	Land	Living	Sale		Avg Price/ Avg Price/		Land/	Land/	Ratio	
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Blt	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio
23579	TORRES, VERONICA MEDINA/TURPEN, TOBY D. & JERRY HARMON Deed Info: 7/12/2018/18-1151	7/12/2018	RL	SQ: 8820.00 AC: 0.2025 FF: 60.00 DEPTH: 147.00	MH12-1 970	1970 1970	14,060	8,820	720	31.78	25.00	22,880	18,000	0.3900	0.4900	1.2711
Prop ID / Type		Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size Subdv		Neighborhood				
1466 R		SE18WH-22	EVANTS BLOCK 18 WILLS HOLLAND LOT 22 & M H			609 AUSTIN TX			0.0000	0.0000 SE18WH I%-100 L%-100		2 I%-100 L%-100				
MA Econ%:100.00		Land Econ%:	Imp 1 Value:		7,200	Imp 2 Value:		6,860	Imp 3 Value:		Appraiser: DJ & MP					
MA Phy%: 100.00		Land Phy%:	Imp1 Desc: Mobile Home			Imp 2 Desc: GARAGE			Imp 3 Desc:							
MA Func%: 100.00		Land Func%:														
MA Base%: 100.00																
23583	ZAPATA, GERARDO/LAMBERT, DORIS Deed Info: 7/13/2018/18-1166	7/13/2018	SPECSQ:	87119.00 AC: 2.0000 FF: 208.71 DEPTH: 104.36	MH161 997	1998 1997	30,720	12,890	1,280	34.07	36.77	43,610	47,069	0.3000	0.2739	0.9265
Prop ID / Type		Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size Subdv		Neighborhood				
6520 R		44-9-28-59	WOMBLE BLOCK 9 HIGGINS LOT 28 (WPART) ALL LOTS 29-31 & EPART LOT 32 & EPART OF 55 &			222 NORTH STREET TX			0.0000	0.0000 SWO9H I%-100 L%-100		4C I%-100 L%-100				
MA Econ%:100.00		Land Econ%:	Imp 1 Value:		26,940	Imp 2 Value:		1,030	Imp 3 Value:		1,030	Appraiser: DJ				
MA Phy%: 100.00		Land Phy%:	Imp1 Desc: Mobile Home			Imp 2 Desc: STORAGE			Imp 3 Desc: STORAGE							
MA Func%: 100.00		Land Func%:														
MA Base%: 100.00																
23615	FRAIRE, CAROLINA/BAUTISTA, JOSEPH Deed Info: 8/17/2018	8/17/2018	2F18	2005 1975			17,720		1,248	14.20	6.01	17,720	7,500			2.3627
Prop ID / Type		Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size Subdv		Neighborhood				
919714 R		SRCK-4-A-M	RICKETTS BLOCK 4, DOUBLE WIDE HOME ONLY			805 S MCKINLEY TX			0.0000	0.0000 SRCK I%-100 L%-100		4B I%-100 L%-100				
MA Econ%:100.00		Land Econ%:	Imp 1 Value:		17,720	Imp 2 Value:			Imp 3 Value:		Appraiser: MP					
MA Phy%: 100.00		Land Phy%:	Imp1 Desc: DOUBLEWIDE			Imp 2 Desc:			Imp 3 Desc:							
MA Func%: 100.00		Land Func%:														
MA Base%: 35.00																
IN PERSON DJ																
23687	DAVALOS, JUAN LUIS & LETICIA RUIZ/DOMINGUEZ, ALAN O Deed Info: 9/23/2018/18-1593	9/23/2018	SPECSQ:	16988.40 AC: 0.3900 1968	MH12+ 1968	2002 1968	7,920	1,950	1,104	8.94	9.06	9,870	10,000	0.2000	0.1950	0.9870
Prop ID / Type		Geo ID / Map ID	Legal Description			Situs Location			Legal	Eff Size Subdv		Neighborhood				
10440 R		AK03-43-TR12A G5	BLOCK K-3 SECTION 43 (PT) TR 12, .39 AC, A-289(LIFE EST BRISEYDA DAVALOS)			3961 CO RD 7B TX			0.3900	0.0000 AK03 I%-100 L%-100						
MA Econ%:100.00		Land Econ%:	Imp 1 Value:		7,720	Imp 2 Value:		200	Imp 3 Value:		Appraiser: MP					
MA Phy%: 100.00		Land Phy%:	Imp1 Desc: MH RUBIO, JANET & ARTUR			Imp 2 Desc: STORAGE			Imp 3 Desc:							
MA Func%: 100.00		Land Func%:														
MA Base%: 100.00																

27

Sales Ratio Report Parameters

Search by State Code

- A2 (SINGLE FAMILY MOBILE ATTACHED TO REAL)
- M3 (MOBILE HOMES PERSONAL)

Search by Sale Date

From: 01/01/2018
To: 10/29/2019

Search by Sale Type Code

- \$10 (\$10 & OTHER CONSIDERATION)
- CT (CONTRACT)
- FA (FEE APPRAISER)
- MLSC (MLS CONFIRMED)
- QCD (QCD)
- S WD (SPECIAL WARRANTY DEED)
- SV (SV)
- WD (WARRANTY DEED)

Sort By

Value Option: Display Current Appraisal Values

Based on Appraisal Values for Year: 2020

Report Type: Improved Property

Excludes Confidential Sales.

Sales Ratio Report

10/29/2019 9:39:35AM

Buyer/Seller		Sale Date	Land	Imp	E-Blt	Imp	Land	Living	Avg Price/ Avg Price/		Sale		Land/	Land/	Ratio	
Sale #	Deed	Confirm	Type	Dimensions	Class	Y-Bit	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio
23326	PALACIOS, JUAN PABLO/MORALES, ISABEL ESC Deed Info: 2/13/2018/18-0254	2/13/2018	RL	SQ: 10000.00 AC: 0.2296 FF: 50.00 DEPTH: 200.00	MH101 960	1954 1954	2020 2,750 2019 1100	7,500	550	18.64	15.64	10,250 8600	8,600	0.7300	0.8721	1.1919 1.00
Prop ID / Type		Geo ID / Map ID		Legal Description			Situs Location		Legal		Eff Size Subdv		Neighborhood			
2041 R		SE39P-10		EVANTS BLOCK 39 PHILLIPS, LOT 10 & M H			421 AVE.F TX		0.0000		0.0000 SE39P 1%-100 L%-100		2 1%-100 L%-100			
MA Econ%: 100.00		Land Econ%:		Imp 1 Value:		2,750		Imp 2 Value:		Imp 3 Value:		Appraiser: MP				
MA Phy%: 100.00		Land Phy%:		Imp1 Desc: Mobile Home				Imp 2 Desc:		Imp 3 Desc:						
MA Func%: 100.00		Land Func%:														
MA Base%: 100.00																

Sales Ratio Report

10/29/2019 09:35AM

Buyer/Seller		Sale Date	Land	Imp	E-Bit	Imp	Land	Imp	Avg Price/	Avg Price/	Sale		Land/	Land/	
Sale #	Deed	Confirm	Type Dimensions	Class	Y-Bit	Value	Value	Area	Sqft	Sqft	Market	Sale Price	Market	Sale Price	Ratio
23871	MANCINAS, SERGIO & ALBA SALAZAR/ZAPATA, ANTONIO Deed Info: 1/11/2019/19-0069	1/11/2019	SPECSQ: 33770.00 AC: 0.7700 FF: 110.00 DEPTH: 307.00	MH14+ 1980	1980	16,290	3,850	924	21.80	48.70	20,140	45,000	0.1900	0.0856	0.4476
Prop ID / Type		Geo ID / Map ID	Legal Description	Situs Location		Legal	Eff Size	Subdv	Neighborhood						
24976 R		AK03-44-TR9G-E G5	BLOCK K-3 SECTION 44 TRACT 9G, N307 OF E110'	3930 CO RD 8A TX		0.0000	0.0000	AK03 I%-100 L%-100							
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	11,320	Imp 2 Value:	3,750	Imp 3 Value:	1,220	Appraiser:	MP						
MA Phy%: 100.00	Land Phy%:	Imp1 Desc:	Mobile Home	Imp 2 Desc:	SEPTIC SYSTEM	Imp 3 Desc:	CARPORT & Stg Bldg								
MA Func%: 100.00	Land Func%:														
MA Base%: 100.00	PAID FOR 4 YEARS AGO 45,000 DJ OWNER FINANCED														
24158	RODRIGUEZ, MARISOL/MUNGIA, ANSELMO Deed Info: 8/30/2019	8/30/2019		MH161 996	1996 1996	30,400		1,216	25.00	20.56	30,400	25,000			1.2160
Prop ID / Type		Geo ID / Map ID	Legal Description	Situs Location		Legal	Eff Size	Subdv	Neighborhood						
26030 MH		MRK3-43-43 G5	BLOCK K-3 (MOBILE HOME) SECTION 43 TRACT 43 (ON PROP 10332), HUD# NTA0547978	404 W GRACEY STREET TX		0.0000	0.0000								
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	30,400	Imp 2 Value:		Imp 3 Value:		Appraiser:	MP						
MA Phy%: 100.00	Land Phy%:	Imp1 Desc:	Mobile Home	Imp 2 Desc:		Imp 3 Desc:									
MA Func%: 100.00	Land Func%:														
MA Base%: 100.00															
24170	LOPEZ, CONSUELO & CHRISTIAN/PALACIOS, JUAN PEREZ Deed Info: 9/1/2019	9/1/2019		MH121 978	1978 1978	3,360		672	5.00	6.70	3,360	4,500			0.7467
Prop ID / Type		Geo ID / Map ID	Legal Description	Situs Location		Legal	Eff Size	Subdv	Neighborhood						
24520 MH			RICKETTS (MOBILE HOME 404 W GRACY)	404 W GRACEY STREET TX		0.0000	0.0000								
MA Econ%: 100.00	Land Econ%:	Imp 1 Value:	3,360	Imp 2 Value:		Imp 3 Value:		Appraiser:	MP						
MA Phy%: 100.00	Land Phy%:	Imp1 Desc:	Mobile Home	Imp 2 Desc:		Imp 3 Desc:									
MA Func%: 100.00	Land Func%:														
MA Base%: 100.00															
Grand Total:				Land Sale Ratio Mean:	0.2396	Avg Absolute Deviation:	0.3667	Pop Variance:	0.3177	Wt Mean	0.9551				
Grand Total Count: 8				Land Sale Ratio Median:	0.1403	Median	1.0894	Standard Deviation:	0.5636	Avg Mean	1.1437				
				Land Market Ratio Me	0.2252	Coefficient of Dispersion:	33.6635	PRD:	1.1974	Max Ratio	2.3627				
				Land Market Ratio Med	0.1944					Min Ratio	0.4476				

owner financed

Handwritten signature/initials

06

**Deaf Smith County Appraisal District
Sales From 10/1/18 through 7/1/19**

	Address	Property ID	Sale Date	2018 Appraisal		Sales Price	2018 Ratio Percent	2019 Value	2019 Ratio Percent
1	127 Juniper	3109	10/11/18	95,100		112,000	84.9%	109,650	97.9%
2	101 Douglas	2996	11/22/18	106,600		146,000	73.0%	122,830	84.1%
3	316 Douglas	3531	10/31/18	214,300		207,000	103.5%	215,190	104.0%
4	321 Douglas	3540	11/01/18	174,600		170,000	102.7%	201,600	118.6%
5	3713 Yucca	6200	10/29/18	123,500		145,000	85.2%	141,310	97.5%
6	136 Ironwood	3095	11/30/18	106,200		132,500	80.2%	122,120	92.2%
7	128 N Texas	2450	12/04/18	106,700		157,500	67.7%	136,410	86.6%
8	323 Stadium	2697	12/19/18	104,700		134,000	78.1%	119,920	89.5%
9	225 Aspen	2714	12/20/18	82,000		101,000	81.2%	94,400	93.5%
10	110 Oak	6671	01/15/19	146,700		165,000	88.9%	168,810	102.3%
11	111 Sunset	2467	01/25/19	112,000		135,000	83.0%	127,660	94.6%
12	106 Mimosa	6695	01/24/19	108,200		140,000	77.3%	128,710	91.9%
13	202 16th	6287	01/31/19	120,100		130,250	92.2%	137,240	105.4%
14	527 W 15th	2570	02/04/19	127,600	Charlie Kerr	124,000	102.9%	131,080	105.7%
15	113 Mimosa	6726	02/12/19	128,100		139,195	92.0%	147,220	105.8%
16	221 Centre	3460	02/28/19	87,200		130,000	67.1%	99,960	76.9%
17	218 Texas	2620	03/13/19	164,700		229,000	71.9%	220,780	96.4%
18	205 Texas	2612	03/28/19	246,300		271,000	90.9%	283,140	104.5%
19	122 Hickory	3064	04/02/19	95,600		101,400	94.3%	103,040	101.6%
20	109 Douglas	2992	04/12/19	191,400		195,000	98.2%	200,260	102.7%
21	209 Juniper	3273	04/18/19	95,900		134,000	71.6%	116,570	87.0%
22	1808 Plains	6707	04/18/19	199,700		220,000	90.8%	232,210	105.6%
23	148 Nueces	6637	04/22/19	138,900		157,000	88.5%	158,470	100.9%
24	410 Douglas	3525	04/26/19	182,000		205,000	88.8%	209,300	102.1%
25	133 Sunset	2461	04/29/19	130,200		115,000	113.2%	128,800	112.0%
26	124 Ironwood	3093	05/03/19	101,400		145,730	69.6%	126,740	87.0%
27	134 Ranger	2428	05/16/19	41,200		59,900	68.8%	46,900	78.3%
28	129 Kingwood	6629	05/20/19	117,500		150,183	78.2%	134,590	89.6%
29	223 Juniper	3285	05/29/19	102,100		137,500	74.3%	119,330	86.8%
30	538 Sycamore	3537	06/05/19	82,000		94,000	87.2%	94,290	100.3%
31	300 Ironwood	919184	06/18/19	170,000		185,000	91.9%	190,870	103.2%
32	535 Willow Lane	2531	06/17/19	83,400		88,000	94.8%	91,460	103.9%
33	722 Baltimore	25475	06/24/19	168,800		210,000	80.4%	194,030	92.4%
34	311 Hickory	10645	06/26/19	110,200		144,600	76.2%	127,050	87.9%
35	232 Elm	3383	06/25/19	94,600		130,836	72.3%	108,750	83.1%
Totals				4,459,500		5,241,594	85.1%	5,090,690	97.1%

Bumped houses 15%, that should equal 100%.
We are 97%, housing is still going up

15% Bump
3% Off

17

MLS as of 3/30/2019

Address	Square footage	500 (MLS)	Sold Price per Sqft.	92% of MLS Sale Price	DSCAD Appraisal	Comments
444 Ave E	1555	\$85,500	\$55	78,660	64,790	
214 Douglas	1887	\$168,500	\$89	155,020	145,730	
326 Ave J	1350	\$77,500	\$58	71,300	73,970	
124 Ironwood	1574	\$144,800	\$92	133,216	126,740	
3675 Deere Dr.	3209	\$330,000	\$103	303,600	313,540	
711 Cherokee	1174	\$89,500	\$76	82,340	89,900	
410 Douglas	2668	\$220,000	\$82	202,400	209,300	
132 Liveoak	3441	\$356,000	\$103	327,520	301,400	
408 E 5th	2868	\$174,500	\$61	160,540	135,260	
709 N Irving	1296	\$40,000	\$31	36,800	37,170	
427 Hickory	1576	\$144,900	\$92	133,300	139,500	
210 Texas	4520	\$449,000	\$99	413,080	347,410	
148 Nueces	1972	\$159,000	\$81	146,280	158,470	
300 Ironwood	1846	\$216,000	\$117	198,720	190,870	
611 E 3rd	1376	\$62,500	\$45	57,500	58,940	*
603 S 25 Mile Ave	1638	\$89,900	\$55	82,708	60,880	*
714 Baltimore	3245	\$195,000	\$60	179,400	239,200	Lowered this
826 Irving	1358	\$89,900	\$66	82,708	53,740	
323 Centre	2125	\$168,000	\$79	154,560	153,480	
1010 E 3rd	1090	\$65,000	\$60	59,800	33,820	
3479 FM 1058	1904	\$134,500	\$71	123,740	117,575	
111 Centre	2165	\$185,000	\$85	170,200	161,790	
109 Douglas	2223	\$195,000	\$88	195,000	220,000	Lowered this
304 Centre	2620	\$199,000	\$88	185,000	194,320	Lowered this
				<u>3,733,392</u>	<u>3,627,795</u>	

DSCAD 3,627,795 / MLS 3,733,392 = 97%

304 Centre was nice on outside, original on inside. Sold at \$68, our appraisal was \$80/sqft.

218 Texas was good on outside, remodeled inside 8 yrs ago. Sold at \$87, our appraisal was \$72/sqft.

MLS as of 7/2/19

	MLS	CAD
1201 S Ave K	290,000	204,820
312 Hickory	145,000	155,050
3850 Co Rd 1	265,000	151,590
1505 Irving	280,000	251,380
3029 Co Rd 9	250,000	168,680
210 Texas	380,000	347,410
442 N 25 Mile	235,000	202,570
132 Liveoak	346,000	301,400
3675 Deere Dr	330,000	313,540
215 Western	95,000	68,470
106 Mimosa	168,500	128,710
200-202 Higgins	42,000	27,480
217 Juniper	144,000	128,310
807 Baltimore	185,000	152,990
132 Texas	162,000	127,180
3774 Co Rd HH	550,000	383,620
822 Columbia	195,000	177,650
603 S 25 Mile	89,900	60,880
704 Baltimore	214,900	200,580
224 Fir	145,000	129,630
148 Northwest	125,000	112,850
112 Elm	169,900	135,730
108 Texas	205,000	204,560
611 E 3rd	62,500	59,630
134 Ranger	59,900	46,900
Messer Holly	75,000	55,810
504 Willow	120,000	93,930
107 Pecan	163,500	153,940
308 Sunset	92,500	94,250
627 Ave J	84,000	65,310
826 Irving	89,900	53,740
610 Ave F	80,000	59,860
311 Hickory	149,900	127,050
	<u>5,989,400</u>	<u>4,945,500</u>

33 Homes

We are at 82% of MLS

MLS at 90%

DSCAD at 91%

Bills Passed – 2019 Regular Session 86th Texas Legislature

Section 1: OVERVIEW OF PROPERTY TAX REFORM – HB 1, SB 2, HB 3

HB 1, the \$251 billion two-year state budget, provides an additional \$11.5 billion for school funding, property tax relief and school tax recapture reduction. The budget reduces the school property taxes by an average of 7 cents for 2019 taxes and an additional compression for 2020 taxes.

SB 2

The Comptroller appoints a minimum six-member Property Tax Administration Advisory Board to improve the property tax system.

SB 2 adds to the Comptroller's Property Value Study (PVS) of school district's local value and the methods and procedures (MAP) review of appraisal districts.

SB 2 adds Sections 6.054 that an individual may not be employed by the appraisal district if the individual is an officer or employee of a taxing unit that participates in the appraisal district.

An appraisal district director may transmit to the chief appraiser, without comment, a written complaint by a property owner or taxing unit about a specific property appraisal.

New Section 1.086 a homeowner may request the appraisal district send by email, forms, letters and notices.

New Section 6.16 requires the chief appraiser to maintain a list of individuals who have designated themselves as available to provide free assistance to a residential homestead owner. For example, a real estate broker, real estate sales agent, licensed or certified real estate appraisers or registered property tax consultant.

Section 23.01 - The appraisal district shall appraise property in accordance with appraisal manuals prepared and issued by the Texas Comptroller.

Section 25.19 - notices of appraised value do not include estimated taxes.

SB 2 adds two new appraisal district notices:

(1) Section 25.192, *Notice of Residence Homestead Exemption Eligibility*, for a residential property that has not qualified for a residence homestead in the current tax year. **This notice is similar to current language in Section 25.19(b-2), which is repealed. This notice is separate from any other notice sent by the chief appraiser.**

(2) Section 25.193, *Notice of Certain Canceled or Reduced Exemptions*. This notice addresses the cancellation or reduction of an exemption for the current year.

The Comptroller's new *ARB member training* is to be at least eight hours and the advanced ARB training is four hours of classroom training and education.

Arbitrator Training - New Section 5.043 requires the Comptroller to provide an arbitration manual and other materials in training arbitrators and make those materials freely available online.

ARB Survey - The Comptroller shall prepare an ARB survey for individuals to submit comments to the Comptroller regarding the ARB and instructions for submitting the survey. The survey allows the individual to submit comments and suggestions.

ARB

- adds another prohibition on service on the ARB, a person may not serve as an ARB member if related within the third degree by blood or second degree by marriage to a current member of the ARB.
- The local administrative judge in the county in which the CAD is established selects the ARB chair and secretary, rather than the appraisal district's board of directors.
- SB 2 provides that a taxing unit may not challenge the level of appraisal of any category of property or in any territory in the district.

SB 2 New Terms -

- **no-new revenue tax rate** (formerly called the effective tax rate)
- **voter-approval tax rate** (formerly called the rollback tax rate)
- Tax Code 21.012 **De minimis rate**” means the rate equal to the sum of a taxing unit's no-new-revenue M&O rate, the rate that applied to current total value imposed a de minimis amount equal to \$500,000 and the taxing unit's current debt rate.

Tax Rates and rollback elections

- Beginning with the 2020 tax rate, SB 2 changes the Truth-in-Taxation calculations and notices. These changes do not impact the 2019 tax rate procedures for this summer in adopting the 2019 tax rates. School districts, however, will have changes to their 2019 tax rates, as explained in HB 3.
- **Beginning in 2020**, the voter-approval rate for counties, cities and other taxing units (other than hospital districts and community college districts) is the tax rate that limits M&O (maintenance and operation) **property tax revenue to not more than 3.5% above the preceding tax year's amount**. To exceed the voter-approval rate requires an automatic voter election to ratify the higher rate. Current law provides for an 8% increase and a voter petition drive for the election.
- **Hospital districts, junior college districts and special taxing units** (2.5 cents or less) **remain at the 8% increase**. They would be subject to an automatic election if they adopted a tax rate that exceeds the voter-approval tax rate, with the 8% increase in M&O taxes.
- **In 2020, school districts will have a 2.5% limited increase**, using state funding calculations and current property value growth.
- New Section 26.013 provides for an “unused increment rate.” **A taxing unit that did not use all of its revenue growth may “bank” that unused growth**, as long as the taxing unit averaged below 3.5% over three years. By banking some revenue growth, the taxing unit could add to its 3.5% cap in a tough financial year. For the 2020 year, the unused increment rate is zero.
- In case of a disaster area declared by the Governor or President, a taxing unit in the disaster may increase the M&O rate by 8% until the earlier of the second tax year that total taxable values exceed the total values on January 1 of the year the disaster occurred or the third year after the tax year in which the disaster occurred. SB 2 adds “wildfire” to the types of disasters listed in Section 26.08.

New Section 26.17 requires **the chief appraiser to create and maintain a property tax database that identifies the county (not the CAD) and contains information from the officers or employees of the taxing unit in the CAD.** The chief appraiser will continuously update the preliminary and revised data and make the searchable data by property address and owner available to the public.

- For each property listed on the appraisal roll, **the new database** includes a property's values; names of taxing units taxing the property; the no-new revenue tax rate and the voter- approval tax rate for each taxing unit; the school comparable rates for the school district; the proposed rate for each taxing unit; the taxes that would be imposed with the no-new-revenue rates (for the school, the comparable rate) and with the proposed tax rates, along with amount difference;
 - the date, time and location for the public hearing on the proposed rate by a taxing unit; the date and location for adopting the tax rate by the taxing unit;
 - the email address for the taxing unit to receive written comments about the proposed rate; and a link to each taxing unit's website. The website allows the property owner to electronically complete and submit to a taxing unit the owner's opinion on the taxing unit's proposed tax rate.
- **By August 7 or as soon thereafter as possible, the chief appraiser informs the property owners within the district that the estimated tax amounts imposed on the owner's property are on the property tax database maintained by the appraisal district. The chief appraiser delivers by regular mail or email to each property owner.**

Section 26.16 now requires that each county shall maintain a website. The county tax assessor-collector also posts the name and contact information for each member of the taxing unit's governing body.

New Section 26.18 requires that each taxing unit shall maintain a website used for posting tax rate and budget information. Each taxing unit shall post the name of each member of its governing body; mailing address, email address and phone number of the taxing unit; official contract information for each member of the governing body; the taxing unit's budget for the preceding two years; the taxing unit's proposed or adopted budget for the current year; the change in the budget by dollar amount and percentage; except for a school district, the M&O property tax budgeted for the preceding two years and current year; except for a school district, the debt property tax budgeted for the preceding two years and current year; the M&O tax rate for the preceding two years; except for a school district, the debt tax rate for the preceding two years; for a school district, the I&S tax rate adopted for the preceding two years; the M&O tax rate proposed for the current year; the debt or I&S tax rate proposed for the current year; and the most recent financial audit of the taxing unit.

A taxing unit shall include as an appendix to the taxing unit's budget the tax rate calculation forms used to calculate the no-new-revenue rate and the voter-approval tax rate for that fiscal year.

HB 3. The TEA (Texas Education Agency) has information on its HB 3 webpage at:
https://tea.texas.gov/About_TEA/Government_Relations_and_Legal/GR/House_Bill_3/

Key Components

- 1) Adding \$11.5 billion in state funds,
- 2) Adds \$4.5 billion for education reforms, including increasing the basic allotment per student.

- 3) Adds \$1,020 per student to the basic allotment to \$6,160. Golden pennies are limited to 8 cents of property tax effort. Copper penny revenue per student limited to revenue received in the preceding year. Recapture continues at the copper penny level.
- 4) Sets forth \$5 billion for increasing the state's share of education funding from 38% to 45% and lowering school property taxes. Reduces Tier 1 tax rates by an average of 7-8 cents in fiscal year 2020 and provides an additional 2.5% school tax compression starting in 2021.
- 5) Requires school districts to perform efficiency audits before seeking voter-approval of tax increase.
- 6) Reduces by \$3.6 billion in recapture of local school taxes from Chapter 41 school districts, allowing these districts to keep more of the money from their property owners.
- 7) Dedicates \$2 billion for additional compensation to teachers, librarians, counselors and nurses and for creating a merit/incentive pay program for high- quality educators to receive additional increases. Increases contributions to the Teacher Retirement System.
- 8) Moves to using current property values, rather than the preceding year's Comptroller certified values, in calculating state aid and recapture amounts.
- 9) Removes current small and mid-sized adjustment to provide additional entitlement for school districts with less than 5,000 students in average daily attendance.
- 10) Provides funds for full day Pre-K for low income students.
- 11) Changes transportation funds at a rate of \$1 per mile.
- 12) Increases the maximum amount to \$100 million per year for building and equipping new facilities.
- 13) Creates a fast growth allotment when meeting certain specified average daily growth benchmarks.
- 14) Creates the College, Career or Military Readiness Outcomes Bonus, the Teacher Incentive Allotment, Mentor Program Allotment, Allotment for Certain Special-Purpose Districts and the Dropout Recovery School and Residential Placement Facility Allotment.
- 15) Evaluates the differences between all school districts' maximum compressed rates to determine that not more than 10% variance between any two districts.
- 16) Effective September 1, 2020, if taxable values grow greater than 2.5%, the funding formula restricts the Tier 1 tax levy to no more than 2.5% than the prior year

Funding Source - A new Tax Reduction and Excellence in Education (TREE) fund receives revenue from oil and gas severance taxes (\$2.3 billion), revenue from the available school fund (in excess of \$300 million) and increased sales taxes from online sales (\$300 million).

Section 2: SPECIFIC PROPERTY TAX LAWS

Constitutional Amendments on November 5, 2019 Ballot

- HB 492 and HJR 34 add a temporary exemption for qualified property damaged by a disaster. The Section 26.02 provision for requesting a disaster reappraisal by a taxing unit is repealed. Effective: 1/1/2020, if voters approve constitutional amendment.
 - HB 2859 and HJR 95 **add an exemption for precious metals that are held in a commercial depository of the state, regardless of whether the precious metal is held or used by the person for the production of income.** The exemption applies to the 2020 tax year and thereafter. Effective: 1/1/2020, if voters approve constitutional amendment.
 - HJR 151 increases the distribution from the management of the permanent school fund land to the available school fund from \$300 million to \$600 million each year. Proposed Effective: 1/1/2020, if voters approve constitutional amendment.
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Additional home address to be kept confidential:

- HB 2446 adds firefighter or volunteer firefighter or emergency medical services personnel.
 - SB 662 & SB 1494 adds a state officer elected statewide or a member of the Texas Legislature.
 - SB 1494 adds a current or former child protective services caseworker or investigator for the Department of Family and Protective Services, a current or former adult protective services caseworker or a current or former employee of a department contractor performing caseworker or investigator functions for the department.
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Changes to Exemptions:

- HB 1313 provides that **the surviving spouse of a disabled person receives the school tax limitation.** The surviving spouse is 55 years of age or older and the home was the surviving spouse's residence homestead and remains the residence homestead.
- HB 1526 **adds that a nursery stock protection unit, as defined by Agriculture Code Section 71.041, is considered an implement of husbandry to be exempt from property taxes.**
- SB 58 **expands the exemption for motor vehicles leased for personal use to motor vehicles leased for use "other than production of income."** The current exemption is for leased motor vehicles that are used for 50% or more miles for non-income producing purposes. This exemption would include the following leased vehicles: leased to the state or to a political subdivision or leased to a non-profit 501(c)(3) organization that uses the vehicle exclusively for religious, educational or charitable purposes and would be an exempt vehicle if owned by the organization. The lessee is an individual.
- HB 1883 allows an active military person to defer property tax payment with interest accruing at 6% and incurring no penalty for 60 days. The bill also removes the requirement about being "during a war or national emergency declared in accordance with federal law."
- HB 2441 adds that an eligible disabled person who is also 65 or older may receive both a disabled and

an elderly residence homestead exemption in the same year if the person receives the exemptions with respect to taxes levied by different taxing units. This clarifies current law that a disabled person who is also 65 years old may not receive both types of exemptions from the same taxing unit in the same year, if that taxing unit adopted both. Effective: 1/1/2020.

- HB 3143 extends the Property Redevelopment and Tax Abatement Act to September 1, 2029 (from 2019). Before the taxing unit's governing body may adopt, amend, repeal or reauthorize the abatement guidelines and criteria, the governing body must hold a public hearing for the general public to be heard. A taxing unit that maintains a website shall post the current version of the guidelines and criteria on the website. For each of the three years following an expired tax abatement agreement, the chief appraiser shall deliver to the Comptroller a report on the appraised value of the property that was in the agreement.

Chief Appraiser / Appraisal District Changes

New Section 26.17 requires the chief appraiser to create and maintain a property tax database that identifies the county (not the CAD) and contains information from the officers or employees of the taxing unit in the CAD. The database shall contain this statement: "The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the growth of property taxes in this state."

- For each property listed on the appraisal roll, the new database includes the property's ID number; market and taxable values; names of taxing units taxing the property; the no-new revenue tax rate and the voter-approval tax rate for each taxing unit; the school comparable rates for the school district; the proposed rate for each taxing unit; the taxes that would be imposed with the no-new-revenue rates (for the school, the comparable rate) and with the proposed tax rates, along with amount difference;
- the date, time and location for the public hearing on the proposed rate by a taxing unit; the date and location for adopting the tax rate by the taxing unit;
- the email address for the taxing unit to receive written comments about the proposed rate; and a link to each taxing unit's website. The website allows the property owner to electronically complete and submit to a taxing unit the owner's opinion on the taxing unit's proposed tax rate.
- **By August 7 or as soon thereafter as possible, the chief appraiser informs the property owners within the district that the estimated tax amounts imposed on the owner's property are on the property tax database maintained by the appraisal district. The chief appraiser delivers by regular mail or email to each property owner.** The statements for this notice are set out in the Tax Code Section 26.04.
- Smaller appraisal districts will start some of SB 2 with 2020 tax rate adoption and some parts with the 2021 tax rate. Provisions delayed until the 2021 tax rate for CADs are Section 26.04(e-2) is the chief appraiser's notice that the proposed rates are in the database; Section 26.17 is the new database developed by the chief appraiser; and Section 26.18 is the taxing unit posting information to its website.

SB 2 adds two new appraisal district notices:

- (1) Section 25.192, *Notice of Residence Homestead Exemption Eligibility, for a residential property that has not qualified for a residence homestead in the current tax year.* This notice is

similar to current language in Section 25.19(b-2), which is repealed. This notice is separate from any other notice sent by the chief appraiser.

(2) Section 25.193, *Notice of Certain Canceled or Reduced Exemptions*, for a residential property's exemption status. **This notice addresses the cancellation or reduction of an exemption for the current year.** This notice is sent regardless of information included with the Section 25.19 notice of appraised value and must be sent separately from any other notice sent to the owner.

SB 2060 adds that **the chief appraiser shall include with the notice of appraised value a brief explanation about these available tax exemptions:** disabled veteran, disabled veteran's surviving spouse or child, over-65 individual or surviving spouse, disabled individual or surviving spouse, surviving spouse of military member killed in action and surviving spouse of first responder killed in line of duty.

The Comptroller's Property Value Study (PVS) of school district's local value and the methods and procedures (MAP) review of appraisal districts.

- The MAP looks to see if the appraisal district complies with standards, procedures and methodology prescribed in any appraisal manual required by law to be prepared and issued by the Comptroller. The Comptroller may also use these in conducting audits under Section 5.13.
- If the Comptroller determines in the PVS final values that a school district's local values are not valid, the Comptroller shall send notice to the board of directors of that school's appraisal district. The CAD board shall hold a public hearing to discuss the notice. If the school district's values are invalid for three consecutive years, the Comptroller shall conduct an additional review of the CAD and provide recommendations.
- The appraisal district shall appraise property in accordance with appraisal manuals to be prepared and issued by the Texas Comptroller. In Section 23.01, appraisal methods and techniques included in the most recent versions of these are considered generally accepted appraisal methods and techniques: **Appraisal of Real Estate, Dictionary of Real Estate Appraisal, Uniform Standards of Professional Appraisal Practice, and a publication that includes information related to mass appraisal.**

New Section 1.086 provides that **a homeowner may request in writing that the appraisal district send by email a change in value, the eligibility of property for an exemption or the grant, denial, cancellation or other change in homestead exemption status.** The homeowner provides the email address, and the appraisal district is not required to mail that same notice. The homeowner's request stays in effect until revoked in writing by the homeowner. For an email notice, the chief appraiser must send an email to the address provided by the property owner confirming the owner's request to receive electronically. The chief appraiser posts a form for requesting email notices on the appraisal district's website.

New Section 6.16 requires the chief appraiser to maintain a list of **individuals who have designated themselves as available to provide free assistance to a residential homestead owner,** including the following: real estate broker, real estate sales agent, licensed or certified real estate appraisers or registered property tax consultant. The chief appraiser provides the list upon request from the homeowner. The list is organized by county; is to be posted on the appraisal district's website, and provides the name, contact information and job title of each individual who will provide free assistance. To be designated a person to assist, the person completes a form prescribed by the chief appraiser.

Section 25.19 notices of appraised value do not include estimated taxes.

Regulated utilities may request and must be granted an extension from April 30 to May 15 to deliver **renditions** to the chief appraiser.

HB 1313 also provides that, for the next tax year, **the chief appraiser may not increase the appraised value of a property that was determined by a protest or court appeal in the current year, unless the chief appraiser's increased value is reasonably supported by "clear and convincing" evidence** when all the reliable and probative evidence in the record is considered as a whole. Current law requires "substantial" evidence.

A property owner may request that the appraisal district deliver information for a protest hearing in an electronic format.

Board of Directors / ARB Changes

- HB 2179 provides that **the appraisal district board of directors may remove an ARB member for evidence of repeated bias or misconduct.**
- HB 1313 adds that an appraisal district or ARB may not require a property owner to pay a fee in connection with a protest by the owner to the ARB. The chief appraiser may not charge a property owner or owner's agent for copies of the data, schedules, formulas and other information to be introduced at the protest hearing, regardless of the way the copies are prepared or delivered. **The bill removes the \$15 and \$25 maximum charges** for copies of this information. The chief appraiser may deliver the information requested by regular first class-mail or electronically as provided by the agreement with the property owner or owner's agent, or by referring the property owner or agent to the CAD's website on which the requested information is readily available. The hearing notice must contain a statement in a conspicuous font that clearly indicates the owner or agent may on request receive the information by first-class mail.
- HB 1060 provides that a property owner need not enter into an electronic agreement to be entitled to electronic delivery of the ARB hearing notice. A property owner may request delivery of the ARB hearing notice by certified mail, and the ARB may require the owner to pay the postage cost. The ARB shall deliver the ARB hearing notice to the property owner who requests that it be delivered by email and supplies a valid email address. Effective: 9/1/2019.
- HB 2159 adds to **Section 25.25 that an error resulting in an incorrect value for an owner's residence homestead may be corrected by the ARB if the incorrect value exceeds more than one-fourth of the correct appraised value.** The one-third provisions under current law would apply to properties that did not qualify as the owner's homestead. Effective: 6/14/19, NEW LAW:
- SB 2531 provides that the chief appraiser and property owner, may file a joint motion requesting that the ARB issue an agreed order when the two parties have agreed to disposing of a protest. This process is referred to as top-line method of resolving disputes.
- **The Comptroller's new ARB member training is to be at least eight hours and the advanced ARB training is four hours** of classroom training and education.
- *ARB Survey* - The Comptroller shall prepare an ARB survey for individuals to submit comments

and suggestions to the Comptroller regarding the ARB. The CAD provides the survey and instructions to each property owner or agent at or before each hearing. The CAD may not accept the survey from the owner or agent.

- Along with the current items prohibiting service on the ARB, a person may not serve as an ARB member if related within the third degree by blood or second degree by marriage to a current member of the ARB.
- The local administrative judge in the county in which the CAD is established selects the ARB chair and secretary, rather than the appraisal district's board of directors.
- **HB 2840 adds the right of a member of the public to address the political subdivision's governing body in an open meeting.** The governing body shall allow a member of the public to address an agenda item during its open meeting, either before or during its consideration of the item. The governing body may adopt reasonable rules, including a time limit to address a given item Effective: 9/1/2019.
- The ARB must give priority in its schedule of protest hearings to a property owner over the age of 65, a disabled property owner or an owner who is military service member, military veteran or military spouse before scheduling a hearing filed by an agent of a property owner.
- *ARB Decisions* - The ARB may not determine the appraised value of a property in a protest to be greater than the appraised value as shown in the appraisal records submitted by the chief appraiser, except as requested and agreed to by the property owner.
- SB 2 provides that the chief appraiser and property owner or owner's agent may file a joint motion with the ARB to an agreement, with the joint motion containing its terms. The ARB shall issue the agreed order within five days of filing the joint motion. The parties may provide that the agreed order is appealable.
- **The ARB includes a copy of the Comptroller's ARB survey form with the notice of determination.**

Other Laws

SB 1303 **requires a city to maintain a map with its boundaries and extraterritorial jurisdiction that is easily accessible to the public and on its website.**

SB 1943 requires the Comptroller to publish an electronic pamphlet to assist **heir property owners** in applying for homestead exemptions it includes a list of organizations able to provide free legal assistance from the State Bar of Texas and a general description of the process by which an owner records the owner's interest in heir property in the county deed records.

- **“Heir property” and “heir property owner” are new definitions to Tax Code Chapter 1.**
 - “Heir property” means real property owned by one or more individuals, at least one of whom claims the property as the individual's homestead and acquired by will, transfer of death deed or intestacy, regardless of whether the interest are recorded in the county's real property records.
 - An heir property owner who qualifies heir property as the owner's residence homestead is

- considered the sole owner of the property for the tax limitation provisions.
- With the exemption application, the heir property owner shall include an affidavit establishing ownership, a copy of the death certificate of the prior owner, a copy of the most recent utility bill for the property and a citation of any court record related to the applicant's ownership of the property, if available.
 - The grant or denial of a homestead exemption does not affect the legal title of the property and does not operate to transfer property title.
 - The heir property owner is also considered the sole owner for tax deferral provisions.
 - SB 1943 addresses disputes between heirs or multiple people living in the home.
 - The appraisal district, chief appraiser or ARB may not be made party to a proceeding to adjudicate property ownership.
 - Effective: 9/1/2019. NEW LAW: SB 1943 signed by Governor 6/10/19.

HB 1743 reduces the number of years for a rollback tax bill for changing land to a non-agricultural use from five years to three years and lowers the interest rate from 7% to 5%.

HB 1254 repeals the provision that a landowner who secures land with a home equity loan may not designate the land for agricultural use appraisal. This Tax Code section addresses the "old ag-use" provision which requires that the owner's primary occupation and source of income is agriculture. The repeal matches the constitutional amendment passed after the last legislative session.

SB 1856 requires that a tax collector shall send a tax refund to the person's mailing address as listed on the appraisal roll.

Section 26.16 now requires that each county shall maintain a website. The county tax assessor-collector shall post specific tax rates for five years for each taxing unit in the county. With these newly named rates, the county tax assessor-collector shall post the tax rate calculation forms certified by the designated officer or employee of each taxing unit for the most recent five tax years, beginning with the 2020 tax rate. The county tax assessor-collector also posts the name and contact information for each member of the taxing unit's governing body. By August 7 or thereafter, the county tax assessor-collector shall post the website calculation forms for the current tax year.

SB 2 has a special provision requiring the taxing units to submit to the county tax assessor-collector the tax rate worksheets for tax years 2015-2019 for the county tax assessor-collector to post to the county's website. This special provision requires this to happen within 30 days after the special provision is effective, which is August 26, 2019, the 91st day after the last day of the legislative session. September 25, 2019 is the date for the county tax assessor-collector to have these worksheets posted to the county's website.

New Section 26.18 requires that each taxing unit shall maintain a website or have access to a generally accessible website used for posting tax rate and budget information. Each taxing unit shall post the name of each member of its governing body; mailing address, email address and phone number of the taxing unit; official contract information for each member of the governing body; the taxing unit's budget for the preceding two years; the taxing unit's proposed or adopted budget for the current year; the change in the budget by dollar amount and percentage; except for a school district, the M&O property tax budgeted for the preceding two years and current year; except for a school district, the debt property tax budgeted for the preceding two years and current year; the M&O tax rate for the preceding two years; except for a school district, the debt tax rate for the preceding two years; for a school district, the I&S tax rate adopted for the preceding two years; the M&O tax rate proposed for the current year; the debt or I&S tax rate proposed for

the current year; and the most recent financial audit of the taxing unit.

A taxing unit shall include as an appendix to the taxing unit's budget the tax rate calculation forms used to calculate the no-new-revenue rate and the voter-approval tax rate for that fiscal year.

SB 943 adds to open records that mandates the disclosure of contracting information unless there is an exception. Contracting info includes account information, solicitations, bidding documents, communications between the governmental body and vendor or contractor during the solicitation / contract negotiation period, bid evaluation and selection documents and communications between the govt. body and contractor / vendor related to the contract performance / work performed. An exception is that a governmental body may not disclose bidding information if it demonstrates that releasing the information harms its interests by providing a bidder with a competitive advantage. Another exception is for the actual or potential contractor / vendor to demonstrate the disclosure of the information would reveal specific information that will be used in future solicitations / bids / operations and cause it competitive harm if released. This exception, however, does not apply to certain contract information. The exception does not apply to certain contract terms, such as the total price, description of items or services, deadlines, remedies for breach, identities of parties, subs and vendor / contractors, execution dates, effective dates and contract term.

District Court Appeal or Arbitration - New Section 42.081 provides that a taxing unit may not file a lawsuit to collect a delinquent tax on a property pending a district court appeal, unless the owner failed to comply with the required partial payment during the appeal process, set forth in Section 42.08.

In new Section 26.0442, counties that must pay for indigent criminal defense costs may add that increased cost to the voter-approval rate.

For the debt rate calculation, the anticipated collection rate is revised. If the anticipated collection rate for current debt taxes is lower than the lowest actual collection rate of the taxing unit for any of the preceding three years, the anticipated collection rate is equal to the lowest actual collection rate for any of the preceding three years. The anticipated collection rate may exceed 100%.

Truth-in-Taxation Requirements -

- SB 2 changes do not impact the 2019 tax rate procedures for this summer. School district, however, will have changes to their 2019 tax rates.
- Beginning with the 2020 tax rate, SB 2 Changes Truth-in-Taxation calculation and notices.
 - Smaller appraisal districts (under 200,000 population) and their taxing units will start some of SB 2 with 2020 tax rate adoption and some parts with the 2021 tax rate. Provisions delayed until the 2021 tax rate for CADs under 200,000 population are Section 26.04(e-2) is the chief appraiser's notice that the proposed rates are in the database; Section 26.05(d-1) and (d-2) are the taxing unit prohibition on not holding a hearing or adopting a tax rate until the chief appraiser sends the notice; Section 26.17 is the new database developed by the chief appraiser; and Section 26.18 is the taxing unit posting information to its website. This one-year delay for smaller CADs gives time to implement these provisions.
- **The voter-approval rate** for:
 - **Counties and Cities** is not more than **3.5%** above the preceding tax year's amount. A rate above this requires an automatic voter election to ratify the higher rate.
 - New Section 26:013 provides for an "unused increment rate." - A taxing unit that did not uses all of t its revenue growth may "bank" that unused growth, as long as the taxing unit averaged below

3.5% over 3 years. By banking some revenue growth, the taxing unit could add up to its 3.5% cap in a tough financial year.

- In case of a disaster are declared by the Governor or President, a taxing unit in the disaster may increase the M&O rate by 8% for a time period.
 - **Hospital Districts, Junior College District, and Special Taxing Units** (High Plains Water District) remain at **8%**. Any rate above 8% [M&O] and they would be subject to an automatic election.
 - **School Districts** will have a **2.5%** limited increase using state funding calculations (using the "De minimis rate") and current property value growth.
- Other than a school district, a taxing unit's governing body cannot adopt the tax rate **until**
- the chief appraiser delivers a new required notice to property owners;
 - the tax rate calculation information and forms are entered into the property tax database required by new Section 26.17;
 - and the taxing unit has posted on its website the required information in new Section 26.18.
- **By August 7** or as soon thereafter, the rates are certified and submitted to the taxing unit's governing body.
 - **The unit proposes a tax rate.**
 - The no-new revenue and voter-approval rates, how the rates were calculated and other property tax information (unencumbered fund balances, debt schedule, increased debt because of anticipated collection rate, excess debt collections, taxes if no-new revenue rate adopted) are posted prominently on the home page of the unit's website.
 - A school district is not required to include the debt schedule information.
 - The website posting are in a form prescribed by the Comptroller.
 - SB 2 removes the provision to publish the information in a newspaper or mail to each property owner.
 - All types of taxing units, other than school districts, use the same hearing notice process. **The taxing unit's governing body holds one public hearing**, not two hearings. The second hearing required by current law is deleted. The county and city notice in the Local Government Code Section 140.010 is repealed
 - **The hearing notice is published in a newspaper** (or may be mailed to each property owner) at least five days before the hearing and posted prominently on the home page of the taxing unit's website. The hearing date is on a weekday and not a public holiday.
 - The language of **the hearing notice** varies, depending on the proposed tax rate; **there are four versions.**
 - A new Section 26.061 adds the notice for a proposed tax rate that does not exceed either the no-new-revenue rate or the voter-approval tax rate. This notice sets the notice of meeting to adopt the proposed tax rate
 - The notice for a proposed tax rate that **exceeds both** the no-new revenue tax rate and the voter-approval tax rate contains different language. It shows how the elected officials voted on the tax increase or were absent. The notice includes language about holding an election to accept or reject the proposed tax rate. It adds that the 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

- If the proposed rate exceeds the no-new-revenue tax rate but not the voter-approval tax rate, the notice includes the statement that the election is not required.
- If the proposed rate exceeds the voter- approval tax rate but not the no-new-revenue rate, then slightly different language is on the notice. **The notice includes the statement that the election is required.**
- For these different versions of the hearing notice, new Section 26.062 requires at the end of the notice a statement comparing the taxes imposed on the average residence homestead for the current and preceding year, along with a specific table of five rows and four columns with required headings and information.
 - A taxing unit with a rate of 50 cent or less raising \$500,000 or less may continue to use a simpler process, but must now provide public notice of its proposed tax rate by posting notice on the home page of its website.
- **The governing body may vote on the proposed tax rate** at the public hearing. If the governing body does not vote on the rate at the hearing, the governing body announces at the hearing the date, time and place of the meeting at which they will vote. The meeting to adopt the tax rate may not be later than seven days after the date of the public hearing. Previous law was between three to 14 days.

The designated officer or employee completes the calculation forms, using the values shown on the unit's certified appraisal roll or the certified estimate. The officer or employee submits the tax rate calculation forms to the county tax assessor-collector for each county in which the taxing unit is located.

ROLLBACK ELECTIONS

New Section 26.063 provides for alternate provisions for the tax rate notice when the de minimis rate exceeds the voter-approval tax rate. This provision applies to a taxing unit that is *not* a special taxing unit (M&O tax rate is 2.5 cents or less; a junior college district; a hospital district) and is not a city with a population of less than 30,000.

If the taxing unit is required to hold an election, the unit adds the de minimis rate to the notice and changes the language defining the voter-approval tax rate to defining the de minimis rate. The taxing units voters may petition to hold an election under new Section 26.075.

For a fiscal year that begins in 2020, a taxing unit may not adopt a budget or take any other action that has the effect of decreasing the total compensation to which a first responder employed by the unit was entitled in the preceding fiscal year first. SB 2 is not to be the excuse for cuts in public safety.

SB 2 requires that voter-approval tax rate ratification elections under Section 26.07 be held on the November election date. Section 26.07 changes to an automatic election for a taxing unit, other than a school district, that adopts a tax rate that exceeds the voter-approval tax rate.

An automatic election also is required if the governing body of a special taxing unit or a city with a population of 30,000 or greater adopts a rate that exceeds the voter-approval rate, or the governing body of a taxing unit other than a special taxing unit or a city with less than 30,000 population adopts a tax rate that exceeds the greater of the voter-approval rate or de minimis rate.

An election is not required in case of a disaster area declared by the Governor or President for the year following the year in which the disaster occurs, when increased expenditures are required by the taxing unit to respond to the disaster. Disaster also includes wildfires.

The taxing unit's governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than 71 days before the next uniform election date prescribed by Section 41.001, Election Code, that occurs in November of that year. Calling of the election, therefore, may not be issued later sometime in mid-August, depending on that year's calendar. The ballot must include the adopted tax rate, the difference between that rate and the voter-approval tax rate and the preceding year's tax rate.

If voters do not approve the higher rate and tax bills have been mailed, then the assessor sends corrected tax bills with an explanation. The taxing unit refunds automatically the difference to those who have paid their taxes with 60 days. After that time, interest at 1% per month is due on the refund. Refunds of less than \$1 require an application within 90 days. The delinquency date is not extended under Section 26.07 automatic election held in November.

New Section 26.075 adds for a petition process by voters to reduce the adopted tax rate of a taxing unit. This petition process, however, does not apply to a school district, special taxing unit (M&O tax rate is 2.5 cents or less; a junior college district; a hospital district) or to a city with a population of 30,000 or more. Subject to the petition process, this taxing unit has a de minimis rate that exceeds the taxing unit's voter-approval tax rate. The taxing unit's governing body adopted a tax rate that is equal to or lower than the de minimis rate and greater than the greater of the taxing unit's voter-approval rate calculated as if the taxing unit were a special taxing unit or the voter-approval tax rate. Qualified voters by petition may require an election to determine whether to reduce the adopted tax rate to the voter-approval rate. At least 3% of the registered voters according to the most recent voter list must sign the petition and submit the petition no later than 90 days after tax rate adoption. The governing body has 20 days to determine a valid petition. If a valid petition, the election is called on the next uniform election date that allows for complying with election laws. If voters vote to reduce the tax rate, then the same procedures apply to tax bill mailing, refunds, etc. In section 26.075, the delinquency date is extended by the number of days between the two mailings. Taxes that become delinquent after June 1 fall under the Section 33.08 notice for the attorney fees to collect the taxes. This new section also does not apply to a taxing unit if a provision of an uncodified local or special law enacted by the 86th Legislature or by an earlier legislature provides that Section 26.07 does not apply to that taxing unit.

OFFICIAL BALLOT *BOLETA OFICIAL*
 CONSTITUTIONAL AMENDMENT ELECTION
ELECCIÓN SOBRE ENMIENDAS A LA CONSTITUCIÓN
 DEAF SMITH COUNTY, TEXAS
CONDADO DE DEAF SMITH, TEXAS
 November 05, 2019 - *5 de Noviembre de 2019*

Precinct *Precinto* 4

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 Instrucciones:

Use un bolígrafo negro o azul para marcar su boleta. Para votar por su selección en cada contienda, rellene completamente la casilla provista a la izquierda de su selección.

STATE OF TEXAS PROPOSITION 4

"The constitutional amendment prohibiting the imposition of an individual income tax, including a tax on an individual's share of partnership and unincorporated association income."

PROPUESTA NÚMERO 4 DEL ESTADO DE TEXAS

"Enmienda constitucional que prohíbe la imposición de un impuesto sobre la renta individual, incluido un impuesto sobre los ingresos de una persona participante en una sociedad o en una asociación no incorporada."

For *A Favor*

PASSED

Against *En Contra*

STATE OF TEXAS PROPOSITION 1

"The constitutional amendment permitting a person to hold more than one office as a municipal judge at the same time."

PROPUESTA NÚMERO 1 DEL ESTADO DE TEXAS

"Enmienda constitucional que permite a una persona ocupar más de un cargo como juez municipal al mismo tiempo."

For *A Favor*

FAILED

Against *En Contra*

STATE OF TEXAS PROPOSITION 5

"The constitutional amendment dedicating the revenue received from the existing state sales and use taxes that are imposed on sporting goods to the Texas Parks and Wildlife Department and the Texas Historical Commission to protect Texas' natural areas, water quality, and history by acquiring, managing, and improving state and local parks and historic sites while not increasing the rate of the state sales and use taxes."

PROPUESTA NÚMERO 5 DEL ESTADO DE TEXAS

"Enmienda constitucional que asigna los ingresos derivados de los actuales impuestos estatales sobre la venta y el uso aplicados a los artículos deportivos, al Departamento de Parques y Vida Silvestre de Texas y a la Comisión Histórica de Texas para proteger las áreas naturales, la calidad del agua y la historia de Texas mediante la adquisición, gestión y mejoramiento de los parques y sitios históricos estatales y locales, sin aumentar la tasa impositiva sobre la venta y el uso."

For *A Favor*

PASSED

Against *En Contra*

STATE OF TEXAS PROPOSITION 2

"The constitutional amendment providing for the issuance of additional general obligation bonds by the Texas Water Development Board in an amount not to exceed \$200 million to provide financial assistance for the development of certain projects in economically distressed areas."

PROPUESTA NÚMERO 2 DEL ESTADO DE TEXAS

"Enmienda constitucional que prevé la emisión adicional de bonos de obligaciones generales por parte de la Junta de Desarrollo de Recursos Hídricos de Texas por un monto que no exceda los \$200 millones, para brindar asistencia financiera para el desarrollo de ciertos proyectos en áreas con dificultades económicas."

For *A Favor*

PASSED

Against *En Contra*

STATE OF TEXAS PROPOSITION 6

"The constitutional amendment authorizing the legislature to increase by \$3 billion the maximum bond amount authorized for the Cancer Prevention and Research Institute of Texas."

PROPUESTA NÚMERO 6 DEL ESTADO DE TEXAS

"Enmienda constitucional que autoriza a la Legislatura aumentar en \$3,000 millones la cantidad máxima de bonos autorizada para el Instituto de Prevención e Investigación del Cáncer de Texas."

For *A Favor*

PASSED

Against *En Contra*

STATE OF TEXAS PROPOSITION 3

"The constitutional amendment authorizing the legislature to provide for a temporary exemption from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster."

PROPUESTA NÚMERO 3 DEL ESTADO DE TEXAS

"Enmienda constitucional que autoriza a la Legislatura considerar una exención temporal de los impuestos ad valorem de una parte del valor de tasación de ciertos bienes dañados por un desastre."

For *A Favor*

PASSED

Against *En Contra*

Sample Ballot

0593031132

Sample Ballot 12000040110065 600000107156

600000107253 Sample Ballot 12000040210072

OFFICIAL BALLOT BOLETA OFICIAL
CONSTITUTIONAL AMENDMENT ELECTION
ELECCIÓN SOBRE ENMIENDAS A LA CONSTITUCIÓN
DEAF SMITH COUNTY, TEXAS
CONDADO DE DEAF SMITH, TEXAS
November 05, 2019 - 5 de Noviembre de 2019

Precinct Precinto 4

STATE OF TEXAS PROPOSITION 7
"The constitutional amendment allowing increased distributions to the available school fund."
PROPUESTA NÚMERO 7 DEL ESTADO DE TEXAS
"Enmienda constitucional que permite mayores distribuciones al fondo escolar disponible."

For A Favor
 Against En Contra PASSED

DEAF SMITH COUNTY
SPECIAL ELECTION
ELECCIÓN ESPECIAL DEL CONDADO DE DEAF SMITH

Deaf Smith County
Proposition A
THE ISSUANCE OF \$36,200,000 TAX BONDS FOR NEW LAW ENFORCEMENT CENTER
Proposición A del Condado de Deaf Smith
LA EMISIÓN DE \$36,200,000 EN BONOS DE IMPUESTO PARA UN NUEVO CENTRO DE APLICACIÓN DE LA LEY

For A Favor
 Against En Contra PASSED

STATE OF TEXAS PROPOSITION 8
"The constitutional amendment providing for the creation of the flood infrastructure fund to assist in the financing of drainage, flood mitigation, and flood control projects."
PROPUESTA NÚMERO 8 DEL ESTADO DE TEXAS
"Enmienda constitucional que prevé la creación del fondo de infraestructura contra inundaciones para ayudar a financiar proyectos de alcantarillado, mitigación de inundaciones y control de inundaciones."

For A Favor
 Against En Contra PASSED

STATE OF TEXAS PROPOSITION 9
"The constitutional amendment authorizing the legislature to exempt from ad valorem taxation precious metal held in a precious metal depository located in this state."
PROPUESTA NÚMERO 9 DEL ESTADO DE TEXAS
"Enmienda constitucional que autoriza a la Legislatura eximir de impuestos ad valorem a los metales preciosos guardados en un depósito de metales preciosos con sede en este Estado."

For A Favor
 Against En Contra PASSED

STATE OF TEXAS PROPOSITION 10
"The constitutional amendment to allow the transfer of a law enforcement animal to a qualified caretaker in certain circumstances."
PROPUESTA NÚMERO 10 DEL ESTADO DE TEXAS
"Enmienda constitucional para permitir, en ciertas circunstancias, la transferencia de animales de las fuerzas del orden a un cuidador calificado."

For A Favor
 Against En Contra PASSED

Sample Ballot 0593031132

DEAF SMITH COUNTY APPRAISAL DISTRICT

REAPPRAISAL PLAN

TAX YEARS 2019 AND 2020

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).

Table of Contents

Executive Summary	3
Policy Statement and Goals	4
Steps in a reappraisal	5 - 6
Performance Analysis	6
Revaluation Decision	6
Analysis of Available Resources	6
Planning and organization	7
Mass Appraisal System	7
Pilot Study	7
Data collection	7
Valuation	7
Mass Appraisal Report	8
Value Defense	8
Project Work Plan	8 - 10
2019 Work Plan	11-13
2020 Work Plan	13-14
Contracted Appraisal Firm's Plan	15 -18
Neighborhood Map	19
Appendix: Communication Tools	20-22

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 101% with a 11.43 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 2018 we feel we are good with commercial property.

We reappraised neighborhood 1 and 2 homes in 2018 and will do neighborhood 3, 4, and 6 in 2019. 2018 was a MAPS year. We will run our ratio studies in 2018 to see what we need to do on the residential properties in neighborhoods 1 and 2.

We worked five of our rural maps in 2018 (D1 – D5) and hope to work rural maps A1-C5 (sixteen maps) in 2019. 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 11,986. 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:

- Nbh 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.
- Nbh 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 Nbh 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 are 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 2019 and 2020.

TIME LINE/WORK PLAN FOR 2019

October 2018

➤ **Have Appraiser's Meeting – Analyze appraisal needs – conduct Ratio Studies.**

a) Market value of ag-land, b) residential neighborhoods, c) commercial properties.

Appraisers will analyze ratio studies and determine the areas, categories or neighborhood that will need to be appraised. Also, determine any neighborhood adjustments that may be needed.

Preliminary Goals:

1) Rural maps A1 through C5 to be reappraised with a visual inspection.

2) The commercial properties need a new improvement schedule development (if time).

3) The In-Town residential neighborhoods 3, 4A, 4B, 4C need to be updated to the new 2018 improvement schedules (Improvement Class schedules for classes 1, 2, 3 need to be updated). Determine if we will have time to update improvement schedules in neighborhoods 5 & 6.

➤ Start reappraising Rural Maps.

➤ Quarterly CAD Board of Director's meeting.

November 2018

➤ Depreciation schedule for personal property. Review other schedules.

➤ Work Rural Maps

December 2018

➤ 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 2019

➤ 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 2019 capitalization rate used to appraise property with low and moderate-income housing exemption (Sec. 11.1825).

➤ CAD Board of Director's meeting.

Λ Annual review of Investment Policy.

Λ Approval of the Ag Advisory Board members by the CAD Board of Directors.

Λ Annual review of Chief Appraiser by Board

➤ Mail out Ag Survey for the 2017 crop year.

➤ Mail out survey to feedyards.

➤ Send Comptroller Chief Appraiser's eligibility.

February 2019

➤ Disburse special inventory taxes from escrow accounts to taxing units.

➤ Based on Ratio Studies, review and adjust Neighborhood 1, 2, 4 and 6.

➤ Chg19/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.
- Residential reappraisal of Neighborhoods 3, 4, and possibly 5, 6.

March 2019

- 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 2019

- 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 2019

- 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 2019

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

July 2019

- 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 2020 CAD budget – public hearing and adoption
- Λ Audit presentation.

August 2019

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

September 2019

- Print and mail Tax Statements, print Levy Rolls
- Send Taxing Entity votes for CAD Board of Directors for 2020.
- The Comptroller's Property Value Study for 2019.

TIME LINE/WORK PLAN FOR 2020

October 2019

- Ratio Studies - a) Market value of ag-land, b) residential neighborhoods, c) commercial properties.
- Appraiser's Meeting, Appraisers will analyze ratio studies and determine the areas, categories or neighborhood that will need to be appraised. Determine any schedule adjustments.
- **Preliminary Goals:**
Complete the changeover to the 2018 residential schedules.
- **Comptroller's MAP review for 2020.**
- Quarterly CAD Board of Director's meeting.

November 2019

- Depreciation schedule for personal property. Review other schedules.
- Start re-appraising Rural Maps F5, F6, G5 and G6.

December 2019

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

January 2020

- 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 2020 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 2018 crop year.

February 2020

- Disburse special inventory taxes from escrow accounts to taxing units.
- Based on Ratio Studies, review and adjust residential Neighborhoods.
- Chg20/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 2020

- 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 2020

- 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 2020

- 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 2020

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

July 2020

- 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 2021 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 2020

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

September 2020

- 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 for 2021

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

Contents:

Properties covered by this procedures document

Discovery of new properties

Schedules

Reappraisal Plan

Identifying upgrades, changes, or Improvements to existing properties

First year procedures

Uniformity

Properties covered by this procedures document:

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

Schedules:

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

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

Reappraisal Plan:

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

Identifying upgrades, changes, or improvements to existing properties:

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

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

First Year Procedures:

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

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

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

Uniformity:

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

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

- (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) PANHANDLE MILLING CO
- (18) FIBERLIGHT
- (19) SOUTHWESTERN PUBLIC SERVICE CO
- (20) SW BELL TELE LP (INCL)
- (21) MERRICK (formerly Tejas)
- (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) GREEN PLAINS RENEWABLES/GREEN PLAINS ETHANOL STORAGE
- (29) WHITE ENERGY
- (30) SHARYLAND
- (31) TX HEREFORD WIND
- (32) ASTR WIND LLC (Transmission lines only)
- (33) MARIAH ENERGY (Transmission lines only)
- (34) PATTERN RENEWABLES (Broadview Energy) – Wind Farm
- (35) CANADIAN BREAKS WIND

(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.
- Keep all documentation, software, and accessories that come with your device.

Auxiliary Products - A number of 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 2019 and 2020**

Approval by the Deaf Smith County Appraisal District Board of Directors

Date 7-26-18

Chairman



Secretary



Chief Appraiser

Morgan Ad Valorem Services, Inc.

CONTRACT FOR APPRAISAL SERVICES

PERSONAL PROPERTY

Prepared for

DEAF SMITH COUNTY APPRAISAL DISTRICT

FOR YEAR(S)

2019/2020

TEC # 2018-375656 Contract # PP-2019-2020001

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.

H.B. 89 – Effective Sept 1, 2017. MAVSI hereby affirms that it does not and will not boycott Israel and is in compliance with Chapter 2270, Subtitle F Title 10 of the Government 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) 2019/2020 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) 2019/2020.

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) 2019/2020 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 **(\$18,750.00) EIGHTEEN THOUSAND SEVEN HUNDRED FIFTY DOLLARS** for each of the year(s) 2019/2020 which payments shall be made as follows:

2019/2020 (per year)

Amount	Month Due
\$4,687.50	January
	February
	March
\$4,687.50	April
	May
	June
\$4,687.50	July
	August
	September
\$4,687.50	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.

ATTACHMENT 'A'

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

- (1) ADM GRAIN (formerly ADM FARMLAND)
 - (2) ADM CORN PROCESSING
 - (3) ADM GROWMARK (DBA ADM CORNSWEETNERS)
 - (4) ATMOS ENERGY WES-TEX DIVISION (fmrly 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) PANHANDLE MILLING CO
 - (18) FIBERLIGHT
 - (19) SOUTHWESTERN PUBLIC SERVICE CO
 - (20) SW BELL TELE LP (INCL)
 - (21) MERRICK (Formerly Tejas)
 - (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) GREEN PLAINS RENEWABLES/GREEN PLAINS ETHANOL STORAGE
 - (29) WHITE ENERGY
 - ~~(30) PANHANDLE MILLING~~
 - (31) SHARYLAND
 - (32) TX HEREFORD WIND
 - (33)ASTR WIND LLC (Transmission lines only)
 - (34) MARIAH ENERGY (Transmission Lines only)
 - (35) PATTERN RENEWABLES (Broadview Energy) - Wind farm
 - (36)Canadian Breaks Wind
- (Note Wind farms added to contract at \$750 per wind farm)

Morgan Ad Valorem Services, Inc.
TERMS & CONDITIONS

INSURANCE & INDEMNIFICATION:

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

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

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

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

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

FORCE MAJEURE:

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

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

ARBITRATION:

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

NON-SOLICITATION

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

ADDITIONAL COMPENSATION:

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

COMPANY RIGHT TO STOP WORK FOR NON-PAYMENT:

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

CERTIFICATE OF INTERESTED 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

Certificate Number:
 2018-375656

Date Filed:
 07/03/2018

Date Acknowledged:

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

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

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-2019-2020001
 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 UNSWORN DECLARATION

My name is _____, and my date of birth is _____.

My address is _____ (street), _____ (city), _____ (state), _____ (zip code), _____ (country).

I declare under penalty of perjury that the foregoing is true and correct.

Executed in _____ County, State of _____, on the _____ day of _____, 20____.
 (month) (year)

 Signature of authorized agent of contracting business entity
 (Declarant)

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

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 26th day of JULY, 2018.

DEAF SMITH COUNTY APPRAISAL DISTRICT

CHAIRMAN, BOARD OF DIRECTORS

Cary D. Bledsoe

SECRETARY, BOARD OF DIRECTORS

DIRECTOR

Paul E. Eicher

DIRECTOR

DIRECTOR

DIRECTOR

Bob Melby

DIRECTOR

DIRECTOR

Mark Brumby

DIRECTOR

DIRECTOR

APPROVED BY:

CHIEF APPRAISER

[Signature]

Morgan Ad Valorem Services, Inc.

2019 AG SCHEDULE

ACTIVE GRASS

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	37	48	48	55	55	58	51	51	51	55	65	69	64	64
	37	48	48	55	55	58	51	51	51	55	65	69	64	64
	35	45	45	53	53	55	48	48	48	51	60	64	55	59
	35	45	45	53	53	55	48	48	48	51	60	64	59	59
	30	39	39	42	42	53	45	45	45	48	54	59	59	59
	30	39	39	42	42	53	45	45	45	48	54	59	54	54
	30	39	39	42	42	53	45	45	45	48	54	59	54	54
	30	39	39	42	42	53	45	45	45	48	54	59	54	54

IMPROVED PASTURE

	2011	2012	2013	2014	2015	2016	2017	2018	2019
	95	80	80	80	80	80	80	80	80
	95	80	80	80	80	80	80	80	80
	85	75	75	75	75	75	75	75	75
	85	75	75	75	75	75	75	75	75
	70	60	60	60	60	60	60	70	70
	70	60	60	60	60	60	60	70	70
	60	55	55	55	55	55	55	70	70
	60	55	55	55	55	55	55	70	70

WYLAND

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	73	86	86	155	155	155	170	170	123	123	148	143	153	158
	73	86	86	155	155	155	170	170	123	123	148	143	153	158
	60	78	78	150	150	150	158	158	109	109	125	120	130	137
	60	78	78	150	150	150	158	158	109	109	125	120	130	137
	37	55	55	120	120	120	116	116	100	100	110	105	115	115
	37	55	55	120	120	120	116	116	100	100	110	105	115	115
	37	55	55	120	120	120	116	116	100	100	110	105	115	115
	37	55	55	120	120	120	116	116	100	100	110	105	115	115

IRRIGATED

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
	152	152	152	174	174	252	236	236	195	195	200	170	230	285
	152	152	152	174	174	252	236	236	195	195	200	170	230	285
	148	148	148	171	171	250	200	200	164	164	170	168	212	165
	148	148	148	171	171	250	200	200	164	164	170	168	212	165
	140	140	140	160	160	200	180	180	135	135	140	165	200	133
	140	140	140	160	160	200	180	180	135	135	140	165	200	133
	140	140	140	160	160	200	180	180	135	135	140	165	200	133
	140	140	140	160	160	200	180	180	135	135	140	165	200	133

2012 - Bad year

2017 - Average year

Deaf Smith County Appraisal District
2019 Ag Values (Crop Year 2017)
Recap Sheet

CAP RATE 0.1000

PLC
IR DRY
WHEAT 35 15
MILO 80 26
CORN 50 NO ARCH FOR CORN
COTTON NO

CATEGORY	FINAL VALUE PER ACRE
Irrigated Cropland	\$280.00
Dry Cropland	\$155.00
Native Pasture	\$60.00

IRRIGATED CROPLAND					
	CASH	SHARE	SELECT (C or S)	NET TO LAND	Comptroller
2012 (Drop)				\$12.91	\$11.69
2013				\$5.89	\$1.80
2014				\$17.41	\$9.43
2015				\$38.29	\$50.18
2016				\$45.93	\$45.71
2017				\$26.52	\$35.00
			5 YEAR AVERAGE NTL	\$26.80	\$28.42
			4YEAR		
			IRRIGATED CROPLAND VALUE		

Cash Lease		
Sprinkler (Irrigated)		
Per Acre	80	
WELLS	30	
Tax	3.29	
Management	5.6	
NTL	41.11	
NTL/Cap Rate		
Sprinkler		
Row Crop		
		Row Crop Per Acre Well Depr. Tax Management NTL NTL/Cap Rate
Irrigated Average		Per Acre

HAD AN IRG FARMER CROP SHARE

STATE WAS 238 WE WERE 226 IN 2018
FOR 2019

DRY CROPLAND					
	CASH	SHARE	SELECT (C or S)	NET TO LAND	Comptroller
2012 (Drop)				\$12.96	\$13.23
2013				\$14.24	\$10.28
2014				\$14.92	\$14.47
2015				\$16.78	\$18.36
2016				17.22	\$16.44
2017				16.74	\$16.95
			5 YEAR AVERAGE NTL	\$15.98	\$15.30
			4YEAR		
			DRY CROPLAND VALUE		

Cash Lease		
Dry Land		
Per Acre	NO	23
Domestic Well		
Tax	2.65	
Fence	2	
Management	1.61	
\$0.00 NTL		16.74
\$0.00 NTL/Cap Rate		
Dry Cropland		

IN 2018 STATE WAS 147/AC IN 2018 WE WERE 151
PUT ON AT 155 FOR 2019

NATIVE PASTURELAND				
			NET TO LAND	Comptroller
2012 (Drop)			\$5.89	\$5.88
2013			\$7.15	\$6.30
2014			\$7.03	\$6.31
2015			\$6.96	\$5.53
2016			6.47	\$5.49
2017			5.8	\$5.49
			5 Year Average	\$6.68
			4YEAR	\$5.82
			NATIVE PASTURE VALUE	

NATIVE GRASS CASH LEASE DSCAD		COMPTROLLER	IMPROVED PASTURE
LEASE	10		
TAX	1.25		
FENSE	2		
WATER	0.25		
MNGT	0.7		
NET	5.8		
CADS FENSE WAS 1.40 STATES WAS 2.60 SAY 2.00			

Management
Land bank uses 39% Dry & Pasture
59% Irrig
Holcomb said he would probably
not choose

Deaf Smith County Appraisal District 2019 Ag Values

Irrigated Cropland for Crop Year 2017

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	49,300	42,000	190	Bushels			162	\$4.00	Bushels	30.80%	75.76	23.33
Cotton	26,000	23,300	855	Pounds			766	POOR MIC QUALITY .50	Pounds	16.30%	(20.48)	(3.34)
Sorghum	11,200	10,000	125	Bushels			112	\$3.36	Bushels	7.00%	23.85	1.67
Wheat	54,000	22,500	50	Bushels			21	\$4.00	Bushels	33.80%	(12.02)	(4.06)
TRITICALE SILAGE	19,449	17,310	15	Ton			13.35	\$35.00	Ton	12.20%	73.13	8.92
				Ton					Ton	0.00%		0.00
Totals	159,949	115,110									FINAL NTL - SHARE LEASE	26.52

Irrigated Corn Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Corn	Bushels	162.00	25%	4.00	162.00
PLC PLUS INS	Acre	1.00	25%	180.00	45.00
Other (Specify) Stalks	Acre	1.00	25%	12.00	3.00
Total Income					210.00
Variable Expenses					
Fertilizer	Acre	1.00	25%	100.00	25.00
Insecticide	Acre		25%	40.00	10.00
Herbicide	Acre		25%	60.00	15.00
Harvest	Bushels		25%	100.00	25.00
Dry	Bushels		25%		
Crop Insurance	Acre		25%	45.00	11.25
Irrigation	Acre		0%		
Seed	Acre		33%		
Total Variable Expenses					86.25
Fixed Expenses					
Management	Acre		100%		14.70
Well Expense	Acre		100%		30.00
Taxes	Acre		100%		3.29
Sprinkler Lease	Acre		100%		
Total Fixed Expenses					47.99
Total Expenses					134.24
Corn Net to Land					75.76

fungus in corn Ins 150
 PLC — 50
 200 - say 180

Irrigated Cotton Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Cotton	Pounds	766.00	25%	0.50	95.75
Cottonseed-	Tons		25%	75.00	18.75
Prod. Flex Cnt. Pmnts.	Acre		25%	NO	
Insurance	Acre	1.00	25%	30.00	7.50
Total Income					122.00
Variable Expenses					
Fertilizer	Acre		25%	50.00	12.50
Insecticide	Acre		25%	20.00	5.00
Herbicide	Acre		25%	100.00	25.00
Harvest	Cwt.		25%	70.00	17.50
Gin, Bag & Tie	Cwt.		25%	90.00	22.50
Crop Insurance	Acre		25%	50.00	12.50
Irrigation	Acre		25%		0.00
Other (specify) Defoliate	Acre		25%	20.00	5.00
Total Variable Expenses					100.00
Fixed Expenses					
Management	Acre		100%		9.19
Well Expense	Acre		100%		30.00
Taxes	Acre		100%		3.29
Sprinkler Lease	Acre		100%		
Total Fixed Expenses					42.48
Total Expenses					142.48
Cotton Net to Land					(20.48)

1. Cottonseed 855 lbs of Cotton x 1.3
 = 1111.5 ÷ 2000lbs = 56 x 135 $\frac{oz}{lb}$ = 75
 2. Price on cotton was low because of low quality / low price

**Deaf Smith County Appraisal District
2019 Ag Values**

Irrigated Cropland for Crop Year 2017

Irrigated Sorghum Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Sorghum	BU	112.00	25%	3.36	94.08
PLC Payment	Acre	1.00	25%	80.00	20.00
Grazing - Stalks	Acre		25%	20.00	5.00
Other (specify)	Acre		33%		
Total Income					119.08
Variable Expenses					
Fertilizer	Acre		25%	60.00	15.00
Insecticide	Acre		25%	40.00	10.00
Herbicide	Acre		25%	40.00	10.00
Harvest	Cwt.		25%	50.00	12.50
Dry	Cwt.		33%		
Crop Insurance	Acre		25%	25.00	6.25
Irrigation	Acre		0%		
Other (specify)	Acre		25%		
Total Variable Expenses					53.75
Fixed Expenses					
Management	Acre		100%		8.19
Well Expense & Sprinkler	Acre		100%		30.00
Taxes	Acre		100%		3.29
Sprinkler Lease	Acre		100%		
Total Fixed Expenses					41.48
Total Expenses					95.23
Sorghum Net to Land					23.85

Irrigated Wheat Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Wheat	Bushels	21.00	25%	4.00	21.00
PLC Payment	Acre	1.00	25%	50.00	12.50
Grazing	Acre	1.00	25%	65.00	16.25
Insurance	Acre		25%	0.00	0.00
Total Income					49.75
Variable Expenses					
Fertilizer	Acre		25%	50.00	12.50
Insecticide	Acre		25%	15.00	3.75
Herbicide	Acre		25%	15.00	3.75
Harvest	Acre		25%	0.00	0.00
Dry	Bushels		25%		
Crop Insurance	Acre		25%	20.00	5.00
Irrigation	Acre		0%		
Other (specify)	Acre		33%		
Total Variable Expenses					25.00
Fixed Expenses					
Management	Acre		100%		3.48
Well Expense & Sprinkler	Acre		100%		30.00
Fence	Acre		100%		
Taxes	Acre		100%		3.29
Sprinkler Lease	Acre		100%		
Total Fixed Expenses					36.77
Total Expenses					61.77
Wheat Net to Land					(12.02)

Ag Board - no profit

**Deaf Smith County Appraisal District
2019 Ag Values**

Irrigated Cropland for Crop Year 2017

Irrigated Triticale Silage Budget	Unit	No. of Units	Share %	\$/Unit	Total
Income:					
Triticale Silage	BU	13.35	25%	35.00	116.81
PLC Payment	Acre		25%		0.00
Grazing	Acre		25%	55.00	13.75
Other (specify)	Acre		25%		
Total Income					130.56
Variable Expenses					
Fertilizer	Acre		25%	30.00	7.50
Insecticide	Acre		25%	15.00	3.75
Herbicide	Acre		25%	15.00	3.75
Harvest	Cwt.		25%	0.00	0.00
Dry	Cwt.		33%		
Crop Insurance	Acre		25%	0.00	0.00
Irrigation	Acre		0%		
Other (specify)	Acre		25%		
Total Variable Expenses					15.00
Fixed Expenses					
Management	Acre		100%		9.14
Well Expense & Sprinkler	Acre		100%		30.00
Taxes	Acre		100%		3.29
Sprinkler Lease	Acre		100%		
Total Fixed Expenses					42.43
Total Expenses					57.43
Sorghum Net to Land					73.13

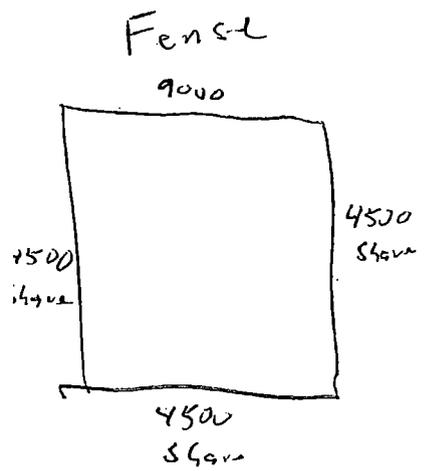
no harvest cost

,figured in the price you get

Deaf Smith County Appraisal District
2019

NATIVE PASTURE FOR 2017 CROP YEAR

NATIVE PASTURELAND							
	(Dropped Year)	2012	2013	2014	2015	2016	2017
Income:							
Lease		10.00	10.00	10.00	10.00	10.00	10.00
Hunting							
Other							
Total Income							
Expense:							
Tax		1.00	0.90	1.02	1.03	1.18	1.25
Fence		2.16	1.00	1.00	1.06	1.40	2.00
Well/Water		0.25	0.25	0.25	0.25	0.25	0.30
Management		0.70	0.70	0.70	0.70	0.70	0.70
Brush Control Program		0.00	0.00	0.00	0.00		
Other							
Total Expenses							
Net to Land							
5 Year Average		0.00	7.15	7.03	6.96	6.47	5.75



22,500 ÷ 640 ac = 35.16
25 year life
35.16 x 490 = 1.40
State 2.60 Say 2.00

Domestic Well
Cost to pull 1.35 per ft at 300' = 405 out
405 in
Cost to fix pump 2690
3500 ÷ 960 ac
= 3.65 x 12 year life = 20.16

2019 ACRE

IRRIGATED

(2018 122,357) 121,708 ac × 280 = 34,078,240

F1} 116,680 ac × 285 = 33,253,800
F2}

F3} 4,861 ac × 165 = 802,065
F4}

F5} 168 ac × 133 = 22,344
F6}
F7}

TOTAL 34,078,209

NATIVE GRASS

(2018 343,919) 344,348 ac × 60 = 20,660,880

P1} 163,952 ac × 64 = 10,492,928
P2}

P3} 93,444 ac × 59 = 5,513,196
P4}

P5} 86,952 ac × 54 = 4,695,408
P6}
P7}

TOTAL 20,701,532

DRYLAND

(2018 455,903) 451,017 ac × 155 = 69,907,635

F1} 395,612 ac × 158 = 62,506,696
F2}

F3} 49,362 ac × 137 = 6,762,594
F4}

F5} 6,042 ac × 115 = 694,830
F6}
F7}

TOTAL 69,964,120

IMPROVED PASTURE

(2018 8,556) 9,739 ac × 80 = 779,120

IP1} 8,787 ac × 81 = 711,747
IP2}

IP3} 782 ac × 72 = 56,304
IP4}

IP5} 176 ac × 70 = 12,320
IP6}
IP7}

TOTAL 780,371

Cert. Ac
2017

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: 2017

Land Type Code	Land Type Description	Acres	Market Value	Ag Value
DLCP	Dryland cropland	176,422.6210	\$194,373,866	\$24,406,046
IMPR	Improved pasture	2,637.5500	\$1,990,500	\$204,500
IRCP	Irrigated cropland	96,579.4690	\$141,531,758	\$16,226,312
NATP	Native pastureland	107,458.7030	\$60,454,808	\$6,936,167
OTHR	Other	214.7220	\$569,500	\$26,300

Total For Entity HEREFORD I. S. D. 383,313.0650 \$398,920,432 \$47,799,325

Dryland

Ag Value: $24,406,046 \times 1.959408 = 47,821,408$ (Tax Rate 2017)

WVX: $3,529$

HISD: $481,743$

SWC: $397,674$

Total: $879,417 / 331,569 = 2.65/ac$

Ag Value: $176,423 \times .02 = 3,528$

SWC: $155,146$

Total Ac: $331,569$

Irrigated

Ag Value: $16,226,312 \times 1.959408 = 31,794,000$

WVX: $1,932$

Total: $319,872$

SWC: $29,092$

Total SWC: $348,964 = 106,072/ac$

Ac: $96,580 \times .02 = 1,932$

SWC: $9,992$

Total: $106,572 ac$

IRS: $3.29/ac$

Pasture

Ag Value: $6,936,167 \times 1.959408 = 13,590,800$

WVX: $2,149$

Total: $13,805,700$

SWC: $159,291$

Total SWC: $297,348 = 237,442$

Ac: $107,459 \times .02 = 2,149$

SWC: $129,983$

Total Ac: $237,442$

IRS: $1.25/ac$

PTD AG Acreage Detail Report

For Entity: WALCOTT I. S. D.

Year: 2017

Land Type Code	Land Type Description	Acres	Market Value	Ag Value
DLCP	Dryland cropland	155,145.4430	\$98,321,471	\$21,890,097
IMPR	Improved pasture	4,689.7600	\$3,429,200	\$367,900
IRCP	Irrigated cropland	9,491.5500	\$12,021,600	\$1,603,400
NATP	Native pastureland	129,982.5700	\$58,383,101	\$8,585,441
OTHR	Other	1.0000	\$500	\$100
Total For Entity WALCOTT I. S. D.		299,310.3230	\$172,155,872	\$32,446,938

Tax Rate
1.802508

Dry land

$$\begin{aligned}
 & \text{Ag Value} && \text{Tax Rate} && && \\
 21,890,097 & \times & 1.802508 & = & 394,571 \\
 \text{Ac } 155,146 & \times & .02 & = & \text{wnx } 3,103 \\
 & & & & \hline
 & & & & \text{total } 397,674
 \end{aligned}$$

Irrigated

$$\begin{aligned}
 & \text{Ag Value} && \text{Tax Rate} && && \text{Tax} \\
 1,603,400 & \times & 1.802508 & = & 28,902 \\
 \text{Ac } 9492 & \times & .02 & = & 190 \\
 & & & & \hline
 & & & & 29,092
 \end{aligned}$$

Pasture

$$\begin{aligned}
 & \text{Ag Value} && && && \text{Tax} \\
 8,585,441 & \times & 1.802508 & = & 156,691 \\
 129,983ac & \times & .02 & = & 2,600 \\
 & & & & \hline
 & & & & 159,291
 \end{aligned}$$

PTD AG Acreage Detail Report

For Entity: DEAF SMITH COUNTY

Year: 2017

Land Type Code	Land Type Description	Acres	Market Value	Ag Value
DLCP	Dryland cropland	457,468.5600	\$384,329,774	\$64,018,316
IMPR	Improved pasture	7,932.3100	\$5,871,800	\$619,999
IRCP	Irrigated cropland	122,628.4280	\$173,268,258	\$20,642,212
NATP	Native pastureland	344,920.5120	\$167,523,772	\$22,383,011
OTHR	Other	226.8520	\$608,000	\$43,100
Total For Entity DEAF SMITH COUNTY		933,176.6620	\$731,601,604	\$107,706,638

PTD AG Acreage Detail Report

For Entity: DEAF SMITH COUNTY

Year: 2019

Land Type Code	Land Type Description	Acres	Market Value	Ag Value
DLCP	Dryland cropland	451,016.4380	\$419,848,547	\$67,677,664
IMPR	Improved pasture	9,739.9100	\$7,410,410	\$762,309
IRCP	Irrigated cropland	121,708.5080	\$189,363,427	\$27,422,608
NATP	Native pastureland	344,347.7360	\$168,483,497	\$20,730,100
OTHR	Other	221.6520	\$593,280	\$28,690
Total For Entity DEAF SMITH COUNTY		927,034.2440	\$785,699,161	\$116,621,371

IRRIGATED YIELD AND PRICES											
CORN	2009	GARY	DOUG	2010	2011	2012	2013	2014	2015	2016	2017
PRICE	3.36/bu	4.50	4.00	6.17/bu	6.66/bu	7.20	4.53	4.40	3.71	3.28	4
YIELD	190/bu			214/bu	107/bu	170/bu	201/bu	209/bu	220/bu	180/bu	190/bu
							185-ext				
MILO		DENNIS	JOE								
PRICE	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	3.36/bu
YIELD	93.00/bu	.50 STATE		91.50/bu	70/bu	70/bu	45/bu	80/bu	98/bu	72/bu	125/bu
							75-ext				
COTTON											
PRICE	.52¢/lb			.80¢/lb	.80¢/lb	.75¢/lb	.75¢/lb	.65¢/lb	.65¢/lb	.68¢/lb	.45¢/lb
YIELD	794/lb			984/lb	506/lb	600lb	670/lb	1100/lb	1000/lb	1000/lb	855/lb
WHEAT		GARY	DOUG								
PRICE	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	4.00/bu
YIELD	35.00/bu	6.00	7.00	48.90/bu	22.7/bu	60/bu	23/bu	45/bu	60/bu	58/bu	50/bu
		DENNIS	JOE				45-ext				
SORGHUM SILAGE								18/ton	20/ton	20 ton	
									\$19/ton	40/ton	
CORN ENSILAGE								24/ton	26/ton	25/ton	
								\$45/ton	\$25/ton	40/ton	

50¢

DRY YIELD									
	2009	2010	2011	2012	2013	2014	2015	2016	2017
COTTON	0	573	0	0	0	600	400	NO COTTON	710
SORGHUM	47.00	46.00	26.00	0.00	some 21	0, some 20	44.00	40.00	36.00
WHEAT	11.50	24.50	14.00	0.00	0.00	0, some 20	25.00	24.00	13.00



HEREFORD GRAIN CORPORATION

Box 910

HEREFORD, TEXAS 79045

February 20, 2019

Deaf Smith County Appraisal
c/o Danny Jones
PO Box 2298
Hereford, TX 79045

2017 Crop Average Yields

Corn: 206 Bushels per acre = 11,536 lbs per acre

Milo: 1,500 pounds per acre, dryland 96% of crop
4,500 pounds per acre, irrigated 4% of crop

Wheat: 19 bushels per acre
Dryland 95% of crop

58 bushels per acre
Irrigated 5% of crop

2017 Average Price

Wheat (June 15, 2017-September 1, 2017): \$3.89 per bushel (60 lbs to a bushel)

Corn (October 1, 2017-January 10, 2018): \$6.07 per hundred weight

Milo (October 1, 2017-January 10, 2018): \$5.46 per hundred weight

A handwritten signature in cursive script that reads "Dennis Artho".

Dennis Artho,
General Manager

2019

**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*	600	1	700	G	1800	1	750
2	600	2	650	B	1600	2	700
3	500	3	600	O	1300	3	650
4	500	4	550	Y+	1200	4	650
5	425	5	500	Y	1100	5	600
6	425	6	475	BR	800	6	600
7	400	7	450	S	700	7	500
8	400	8	450	D	500	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
¼ sec. 75,000.00	120ac=625
Nozzle @ 450-500 gpm	
½ sec. 145,000.00	240ac=604
Nozzle @ 800-1000 gpm	
Sec. 145,000.00	<u>490ac=295</u>
	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- 80-150 gpm say 100 gpm
As of 8/6/18 – 60 gpm

2018 & 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 Irg
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	Irg grass mix 360/ac-Irg land 920/ac
920908	M-7-Sec 63 W/2	327ac	793/ac	2/7/2015	weak water
7648	M-7-Sec 88 NW/4 187ac		802/ac	1/28/2011	
7652			10.00		
11222	K-3-Sec 44 N/2	259ac	840/ac	5/15/2012	—Pasture & CRP—3 Old Wells
7215	K-8-Sec 11 E/2	301.486	850/ac	6/20/2012	—weak-to fair water
24810	Blk-7-Sec 50	315ac	884/ac	5/1/2014	—relative?
6612	K-3-Sec 86	82.5ac	909/ac	1/18/2010	—CRP had to pull pump & fit well
8370	Blk-7-Sec 47N/2	320ac	938/ac	8/31/2015	—Seems low
8044	K-3-Sec 86 had to drill well but in good loc 82.5ac		910/ac	1/18/2010	—CRP Old wells
10324	K-4-13 E/2	320ac	1,000/ac	9/26/2012	
921126	K-3 Sec 66	120ac	950/ac	7/12/2017	Dryland surrounded by irrigation
7314	K-8-Sec 48 320ac				
7316	K-8-Sec 49 323ac				
7324	K-8-Sec 50 143ac	946ac	1,001/ac	3/7/2012	not much water—Farmer Garth
21428	K-8-Sec 49 NE/4 160ac				
7069	K-7-Sec 29 S/2 328.3ac				
7071	K-7-Sec 31 658.5ac	986.8ac	1,112/ac	3/22/2012	—Diary low water
8157	Greg-1-Sec 4 174.5ac				
8158	Greg-1-Sec 5 180.8ac	373.7ac	1,124/ac	2/29/2012	—Dairy low water
8159	Greg-1-Sec 6 18.4ac				
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		200ac	1,300/ac	5/15/2018	
24469		200ac	1,300/ac	5/15/2018	
7142	K-7-73	653	1,300/ac	12/15/2016	Includes sprinkler Avg water
8014	M-7-129	346ac	1,400/ac	2/9/2015	
8012					
10481	M-7-Sec 153	321ac	1,500/ac	6/21/2012	
920453	K-4-Sec 84	325ac-2 sprinklers 2200ac-700ac =	1,500/ac	8/8/2013	—Dairy
7385	K-8-Sec 71 632.75ac				
8595	Township-2-5-Sec 4 188ac	1,022.68ac	1,600/ac	10/13/2011	—Dairy Avg
8598	Township-2-5-Sec 5 201.93ac				
6411	K-3-Sec 72	238ac	1,612/ac	4/4/2014	—10.00 could be higher
8205	Blk 3-Sec 5 & 6	1,273ac	1,750/ac	12/27/2012	—Low Avg Water 862ac Irg
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?
			1,600/ac		deed tr Avg water
5477	K-3-Sec 6 625ac				
5503	K-3-Sec 14 647ac				
5550	K-3-Sec 26 645ac	1,922ac	1,700/ac	4/26/2011	—Feed yard good water
5553	K-3-Sec 27 5ac				
8050	M-7-136	329AC	1,750/ac = 1400/ac	10/2/2017	Avg Irg 5 wells at 125 GPM each
8051					
7005	K-4-88 & 89	1,160ac	1,800/ac	10/14/2016	Avg water with out sprinkler
27476			1,900/ac	10/14/2016	with sprinkler
6950	K-4 Sec 67 S/2	325.65	1810/ac	5/2/2016	without 2 sprinkler 1500/ac
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 Schiabs
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	was offered 2,200/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		573.77ac	2,100/ac		exclude 3 sprinkler 1800/ac
5506		366ac	10 2,241/ac		Includes 2 sprinklers
			herd 2,500/ac.		not confirmed owner financed
5550	K-3 Sec 26	645ac		10/15/2018	3,696/ac excluding section sprinklers and pens
6170	K-3-66, 67	488ac	2600/ac after subtracting 2 circles		
6175			2909/ac with circles		

8539
 6604
 6603

3209- weak water @ 10⁰⁰
 306 ac 10⁰⁰

1,016/ac Includes sprinkler
 2,000/ac Includes sprinkler & maybe lease on tower 157

2018 & PRIOR DRYLAND

9202	4-4-Sec 29 - 90ac		Dry	300	8/24/2010	Bad Sale Family Member
28179	K6-13 w/2	320ac	Dry CRP	320ac		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		Mix	400	8/30/2012	
9952	Carter & Head 240ac		CRP Dry	400	1/1/2012	
9072	4-2-Sec 20 W/2 320ac		CRP Dry	425	2/15/2012	
8854	3-1-Sec 2,10,11-1820ac		CRP Dry	439	5/2/2013	
7569	M7-Sec 65	80ac	Dry	437	1/15/2015	
9826	K-11-Sec 48 640ac		Mix	450	11/18/2010	
919958	K-11-Sec 80 SE/4 160ac		Dry	450	1/1/2011	
8629	3-3-Sec 1 SW/4 107ac		Dry	460	1/1/2011	
8630	3-3-Sec 1 SW/PT 54ac	822ac	Dry	460	1/1/2011	
919998	4-3-Sec 35 2ac		Dry	460	1/1/2011	
9518	6-3-Sec 2	664ac	Dry	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	325ac	Dry	500	5/17/2012	Surrounded By High Circles
7356	K-8-Sec 62 W/2 649ac	649ac	Dry	500	9/2/2011	Close to Irg
10327	K-8-Sec 62 E/2 649ac		Dry	500	9/2/2011	
8566	2-4-Sec 15 N/2	320ac	Dry	500	10/1/2014	
8984	T4R1 Sec 3	320ac	CRP	500	2/1/2017	
9488		640ac	Dry	500	12/31/2014	
9500						
9879		328ac	Dry	525	5/15/2015	
9488	6-2-Sec 15 E/2 320ac	640ac	Dry	525	11/11/2010	
9500	6-2-Sec 22 E/2 320ac		Dry	525	11/11/2010	
9970	Carter & Head	1,201ac	CRP	526	7/14/2014	
9053	4-2-Sec 9	640ac	Crp	531	5/5/2014	
8640	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	T5R2					
9322	T5R3	320ac	Dry	600ac	5/3/2016	
9354						
8777	2-2-Sec 5 w/2	320ac		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
9303	5-2-Sec 22	320ac	Dry	650ac		
9546	T6R3 Sec 35 & 36			655ac	8/4/2016	
7337	K-8-Sec 53	213ac	Dry	675	6/24/2013	Some Irg
9543	T6R3 Sec 35			680ac	8/5/2016	
7359	K8-64	200ac		899/ac		could be CRP
9010	T4R1 Sec 23	650/ac	CRP			
8521	T2R3 Sec 9	160/ac	CRP		7/26/2018	625/ac
26089	K8-56	130 CRP		700	6/23/2015	
5743	K3-45	314.1		646	8/8/2017	City bought water rights
9722	k-6-Sec 28	640ac	Dry	700ac	3/30/2012	High
27888						
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	722ac	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	5R4 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	
			276 dry farm			
7277	K8-33	302ac		548/ac	4/26/2017	CRP
8779	2-2-Sec 6	160			5/7/2017	548/ac 400/ac - sold low farm for years land owners gave good deal Dry surrounded by Irrigation
921126	K-3 66	120ac		950/ac		
921460	JW Davis		Dry?	749/ac		
9009	T4R1 Sec 22 N/2	320ac	CRP maybe	500/ac	1/5/2019	
9361	T5R3 Sec 14	80ac		750	2019	

9749 K6-54 W/2 ~~320~~ 320ac

5-16-19 - 750/94

2018 & 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	Rough Caliche Soil
7441						311 CRP	
919149		6/2/2014	Pasture	469/ac	5/29/2018	2/3 Int 200,000 .3 1/3 ro=300,000	
7900	M-2-Sec 107	136ac	Pasture	500/ac	3/31/2015	close to lrg	
921806	M-7 Sec 175	105.36	Pasture	570/ac	7/18/2018		
7453 7436 -	7170	K-2-Sec 93 All	654ac	Pasture/was irg	700/ac	11/25/2013	after sub imp
7437	7463	K14	4,635 ac	650/ac	9/4/2018	Includes 50% wind	
7449 7450	920656	K-4-Sec 19	294ac	Pasture	715/ac	10/28/2014	surrounded by lrg.
7451 7452	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	
		K8-58	478ac	ImpPasture	750/ac	get hay crop off improved pasture, worth more than native	
	10340						

9982
9918
~ 6409c
10⁰⁰
~ ~~680~~ 700⁰⁰

9730
 9739
 9759
 9763
 9765
 9776
 9777

4,000 ac Pasture & Dryland 7-16-19 - 748/9c 10⁰⁰

↓
 1721 Farm
 2279 Pasture

**2017 CROP YEAR
PASTURE**

CASH LEASE	GRAZING INCOME	GRAZING	FENCE PER MILE	CASH LEASE TYPICAL	LIFE	WEED CONTROL	AC STOCKWATER	PASTURE SUBSIDY
4	5	YES	1,000	YES	20	2	300-1500	YES
5	10	GOOD	6,000	YES	20	3	1920 AC	
6	10	AVG	7,500	YES	20	5		
6	10	GOOD	8,000	YES	30	10		
7	10-12	AVG	8,000	YES	30			
7	12.30	GOOD	8,500	YES	30			
7.5	15	GOOD	8,500	YES	30			
8	15	POOR	9,000	YES	40			
9	15	POOR	9,000	YES	40			
9	15	NO	9,000	NO	40			
8-10	18	GOOD	10,000	YES	50			
8-10	20	YES	10,000	YES	50			
10	23	POOR	10,000	NO				
10		POOR	10,000	YES				
10		AVG	10,000	NO				
10		POOR	10,000	YES				
10		GOOD	11,000	YES				
10		NO		NO				
10		AVG		NO				
10		GOOD		YES				
10		AVG		YES				
10		POOR		YES				
10		GOOD		YES				
10-CRP		NO		YES				
11.75		POOR		NO				
12		AVG		YES				
12.50		GOOD		NO				
14		AVG		YES				
15		AVG		YES				
15		YES		NO				
15		AVG		YES				
15		AVG		YES				
15		AVG		YES				
15-CRP		AVG		YES				
15-CRP		GOOD		YES				
20		AVG		YES				
20		GOOD		YES				
20		AVG		YES				
30				YES				
				YES				
				YES				
				NO				
				YES				
				YES				
				YES				
				NO				
				NO				
				YES				
				YES				
				YES				
				YES				
				NO				
				YES				
				NO				
				YES				
				YES				

2017 CRP

INCOME	WEED CONTROL	GRAZING	MOWING	MAT
28	2.60	AVG	12	
38	18			
38	22	EXPENSE 15/AC HERB.		
40	25			
42	28			

1. No spray or shred

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 & Irrigated) Meeting April 23 & 24, 2019

Members present: John Perrin, Dennis Brown, Craig Soloman, Tom Schlabs, Mike Schueler, Cory Walden, Nathan Betzen.

Others present: Danny Jones, Patty Scott, Anthony Soto (DSCAD Staff)

Topic of discussion for the meeting was the 2017 Crop Year. The year was described as a breakeven year or average. The year was strange in that we had rain but at the wrong time. That hurt the cotton and gave corn a fungus. The rains were good for the pastures and there was a lot of cattle grazing. 1/4 share crop is the most common in irrigation. I have Nathan & Craig saying they share all major bills except harvest. Tom & Chris say they share harvest. So, I am going to not use harvest cost in wheat and triticale silage and use harvest cost in cotton, corn, and milo. With 1/3 crop share the farmer does not make any money. It was an average to breakeven year for both irrigation and dryland. Pasture was "Ok". Fungus in corn hurt the farmers in price and quality. Cotton had low MIC and prices were from \$.45-.50. Couldn't make any money on wheat. Dry crop there are more cash leases. \$25 is high, \$20 is low, say \$23. The land owner doesn't help with fence or domestic wells. However, I choose land owner to replace fence and tenant repairs it. Cash lease of \$10 for native grass and Ag Board said landowner does not help with fence and domestic well. I choose to show depreciation for landowner. Wheat grazing 30-40 dryland and 50-80 for irrigated. After talking to other farmers on a cash lease the tenant will maintain fence and well on dryland but owner pays to replace.

DRYLAND

Is cash lease more common than share crop? Yes, most typical was cash lease at \$23/acre.

Which share crop is most common? 1/4

Market Value on farm ground ranged from \$600 to \$750 but commodity prices are so low it would be hard to sell anything much higher. Native grass ranged from \$700-750.

IRRIGATED

What is most common share crop? 1/4; Land owner's shared expenses with tenant include herbicide, insecticide, crop insurance, harvest haul and fertilizer.

Market value ranged \$1,200 (Low) to \$1,800 (High). Water tables in this area are dropping but not as bad as some of the other areas.

Posted
This 16th day of May, 2019
at 9:08 a.m.

APPRAISAL REVIEW BOARD MEETING

AGENDA

Meeting to be held in the Deaf Smith County Appraisal District Board Room
located at 140 E. 3rd Street, Hereford, Texas, May 21, 2019 at 9:00 A.M.

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

DATED THIS 16th DAY OF MAY 2019

APPRAISAL REVIEW BOARD MEETING

AGENDA

Meeting to be held in the Deaf Smith County Appraisal District Board Room
located at 140 E. 3rd Street, Hereford, Texas, July 16, 2019 at 9:00 A.M.

- I. Roll Call.
- II. Review and approve minutes from May 21, 2019 meeting.
- III. Administer Oath of Office to members (Joe Ward).
- IV. Administer Statement of Elected/Appointed Officer to board members (Joe Ward).
- V. Administer Affidavit of Sworn Testimony to Danny Jones, Chief Appraiser and Mark Powers, Assistant Appraiser.
- VI. Administer Exparte Affidavit to board members.
- VII. Hear Protests.
- VIII. Approve 2019 Appraisal Records.
- IX. Approve supplement records of the appraisal roll.

DATED THIS 11th DAY OF JULY 2019

DEAF SMITH CO. APPRAISAL REVIEW BOARD

ARB Schedule for:

Tuesday, July 16, 2019

#	TIME	OWNER	PROPERTY.ID	PROPERTY	Appraiser	packet sent
1	10:00 AM	ARB meets and organizes				
✓ 3	10:20 AM	Hernandez, Griselda	7815	105 Columbus - Residence	MP	✓
X 4	10:40 AM	Torres, Luis Parra	1588	216 Star - Residence	MP/DJ	✓
5	11:00 AM	Burger King	921345	Business Personal Property	MP	✓
6	11:20 AM	Jowell, George	2625	301 Sunset - Residence	MP/DJ	✓
✓ 7	11:40 AM	Bell, Rita	6671	110 Oak - Residence	DJ	✓
7b	11:45 AM	1) Life Tech, 2) M. Hernandez		Slot for late protests		
BREAK FOR LUNCH						
8	1:00 PM	Sharyland Utilities	921811, 921812	Substation Land	DJ	✓
9	1:20 PM					
12	1:40 PM					
13	2:00 PM					
14	2:20 PM					
15	2:40 PM					✓
16	3:00 PM	Sharyland, Vaici, WT Services, WTRT	19 properties	Industrial Properties	MAV	✓
17	3:20 PM					
18	3:40 PM					
19	4:00 PM					

Postponed Schedule for:

DATE _____

#	TIME	OWNER	PROPERTY.ID	PROPERTY	Appraiser	packet sent
1	9:30 AM	ARB meets and organizes				
2	10:00 AM	Soliz, Mary Rita	6471	101 Quince - Residence	DJ	✓
3	10:20 AM					
4	10:40 PM					

Postponed July 23rd?

This 10th ^{Posted} day of July, 2019
at 10:34 am

APPRAISAL REVIEW BOARD MEETING

AGENDA

Meeting to be held in the Deaf Smith County Appraisal District Board Room located at 140 E. 3rd Street, Hereford, Texas, July 23, 2019 at 9:00 A.M.

- I. Roll Call.
- II. Review and approve minutes from July 16, 2019 meeting.
- III. Administer Affidavit of Sworn Testimony to Danny Jones, Chief Appraiser and Mark Powers, Assistant Appraiser.
- IV. Administer Exparte Affidavit to board members.
- V. Hear Protests.

DATED THIS 18th DAY OF JULY 2019

Postponed Schedule for:

DATE 7/23/2019

#	TIME	OWNER	PROPERTY.ID	PROPERTY	Appraiser	packet sent
1	8:55 AM	ARB meets and organizes				
2	9:00 AM	Esequiel & Mona Hernandez	4269, 4274, 4256, 4257, 7798	residences at 207 San Jose, 205 San Jose, 111 Domingo, 113 Domingo, vacant lot at 217 Boston	MP	✓
3	10:00 AM	Soliz, Mary Rita	6471	101 Quince - Residence	DJ	✓
4	11:00 AM	Life Technologies	920035	Business Personal Property	DJ	✓

ARB Inqu Report - Active & Closed Cases

7/31/2019

Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Appraiser	Meeting Appr	Meeting Date	Status	Appraised
MAIL		2019-2	921472	COCA COLA SOUTHWEST BEVERAGES, LLC		MP			C	133,800
		2019-3	2240	ABEYTA, ALFONSO & RITA	SE43-22	MP			C	37,660
		2019-4	5021	GARCIA, PRIMITIVO M	SMO1C-8	MP			C	37,580
		2019-5	7832	LOPEZ, DANIEL	SFIN-10-7	MP/DJ			C	650
		2019-6	26472	SMITH, ROBIN	MSB-625 AVE.H	MP			C	20,670
		2019-7	3916	WARD, JOE	SWO7-7-10-20	DJ & MP			C	391,770
		2019-8	2190	GARCIA, AURORA C.	SE41S-36	MP			C	86,960
		2019-9	3249	ROBERTS, CLEON & LILY	SWE-19-E	DJ			C	68,670
		2019-10	920137	DISH NETWORK, LLC		MP			C	34,310
		2019-11	2572	KERR, JOE E	SWENHT-1-9-10	DJ			C	136,190
		2019-12	5943	VEGA, CESAR G. JR	STB-1-3	MP			C	90,520
		2019-13	920402	ENRIQUEZ, ANACLETO JR	SFIN-2-17-18	MP/DJ			C	20,070
		2019-14	24809	ENRIQUEZ, ANACLETO JR	SFIN-2-19-20	MP/DJ			C	49,280
		2019-15	8768	SCHUELER, DALE R	C2&1-29-2	MP			C	18,630
		2019-16	1727	ACT ENTERPRISES	SE25BK-2-11	MP			C	12,400
		2019-17	2933	ACT ENTERPRISES	SWEWH-2-21	DJ			C	80,450
		2019-18	25193	HICKMAN, TOMMY D JR	SRCK-02-9	MP			C	11,230
		2019-19	6537	THAMES, SHEILA REV LIVING TRUST	AK03-81-3	DJ			C	234,690
		2019-20	8613	HART LIVING TRUST	C2&5-18-1	DJ			C	52,890
		2019-21	10365	HART LIVING TRUST	C4&2-12-1A-1B	MP/DJ			C	74,500
		2019-22	3191	MINCHEW, BRENDA KAY	SWEWH-7-16-17	DJ			C	99,370
		2019-23	2907	GARCIA, EVANGELINA	SWEWH-1-17-18	DJ			C	110,880
		2019-24	4103	ROJAS, JOHN M.	SRCK-6-E	MP			C	38,210
		2019-25	2622	SCIUMBATO, AUBREY S. & MELISSA	SWESST-2-3-4	DJ			C	229,140
		2019-26	4826	MARTIN, DANNY K	SWIH-16-1-2A	DJ			C	55,240
		2019-27	5933	GUZMAN, EUGENIO ET UX	SPLAC-1-9	MP			C	14,620
		2019-28	920984	VETERINARIANS OUTLET, INC		MP			C	818,940
		2019-29	2804	ARCEO, RIGOBERTO & MARIA	SWERUS-2-3	DJ			C	93,350
		2019-30	28115	ARCEO, RIGOBERTO & MARIA	SWELST-2-6	DJ			C	169,370
		2019-31	3347	ARCEO, RIGOBERTO & MARIA	SWECH-2-9	DJ			C	90,180

170

ARB Inquiry Report - Active & Closed Cases

7/31/2019

Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Appraiser	Meeting Appr	Meeting Date	Status	Appraised
▷		2019-32	7819	HERNANDEZ, ESEQUIEL A ET AL	SFIN-7-10	MP/DJ			C	13,460
▷		2019-33	4256	HERNANDEZ, ESEQUIEL A.	SHFDHS-1-16	MP/DJ			C	26,880
▷		2019-34	4274	HERNANDEZ, ESEQUIEL A ET AL	SHFDHS-3-8	MP/DJ			C	11,250
▷		2019-35	10648	HERNANDEZ, ESEQUIEL A ET AL	SE29-6A	MP/DJ			C	30,140
▷		2019-36	20550	HERNANDEZ, POLICARPIO JR		MP			C	58,690
▷		2019-37	5080	HERRERA, KEITH M	SMO3HB-3-9-10	MP			C	37,970
▷		2019-38	3472	STRANGE, JAMES VIRGIL	SWECL-A-10	DJ			C	106,490
▷		2019-39	3303	NUNEZ, RAMON & CARMEN	SWECL-B-9	DJ			C	137,800
▷		2019-40	3684	AGUILLON, MARY TERESA	SWO4-4-7B	DJ			C	24,570
▷		2019-41	7724	NGUYEN, MIKE	SKH1-13-14	DJ			C	86,810
▷		2019-42	10493	NGUYEN, MIKE	44-9-49-54	MP			C	36,040
▷		2019-43	3213	NGUYEN, MIKE	SWEWH-7-14-1 5	DJ			C	87,970
▷		2019-44	5334	NGUYEN, MIKE	SM14F-4	MP			C	43,300
▷		2019-45	3136	NGUYEN, MIKE	SWEWH-6-60-6 1	DJ			C	78,780
▷		2019-46	6646	ALLEY, LARRY M	SGA-1-33	DJ			C	243,000
▷		2019-47	2436	REINART, GREGORY J	SWEA-1-42	DJ			C	228,900
▷		2019-48	3853	TIJERINA, THELMA C.	SWO6-6-17C	DJ			C	34,460
▷		2019-49	5113	REYES, FRANKLIN & ANGELICA	SMO4RS-4-23	MP			C	38,860
▷		2019-50	1463	REYES, FRANKLIN & ANGELICA	SE18WH-17-18 A	DJ & MP			C	45,600
▷		2019-51	919357	SATELLITE SHELTERS, INC		MP			C	0
▷		2019-52	9720	COWARD CATTLE COMPANY, LLC	AK06-26-1				C	108,120
▷		2019-53	9732	COWARD CATTLE COMPANY, LLC	AK06-35-2				C	101,120
▷		2019-54	9733	COWARD CATTLE COMPANY, LLC	AK06-36-1				C	25,000
▷		2019-55	9735	COWARD CATTLE COMPANY, LLC	AK06-45-2				C	17,060
▷		2019-56	9737	COWARD CATTLE COMPANY, LLC	AK06-46-1				C	102,870
▷		2019-57	9872	COWARD CATTLE COMPANY, LLC	BOA-13-1				C	51,280
▷		2019-58	9873	COWARD CATTLE COMPANY, LLC	BOA-14-1				C	57,600
▷		2019-59	9884	COWARD LAND LP	BOC-4-4				C	67,000

141

ARB Inqu Report - Active & Closed Cases

7/31/2019

Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Appraiser	Meeting Appr	Meeting Date	Status	Appraised
P		2019-60	9887	COWARD LAND LP	BOC-5-1				C	104,420
P		2019-61	9888	COWARD LAND LP	BOC-6-2				C	17,910
P		2019-62	9938	COWARD LAND LP	BBR-1-R2				C	22,510
P		2019-63	9943	COWARD LAND LP	59-09236				C	11,720
P		2019-64	9944	COWARD LAND LP	59-09237				C	19,990
P		2019-65	27848	COWARD LAND LP	WT-1				C	50
C		2019-66	3115	PENARAN, OLIVA	SWEWH-6-68	DJ			C	98,900
P		2019-67	2625	JOWELL, GEORGE R	SWESST-2-7-8	DJ			C	132,320
C		2019-68	4743	LUNA, GEORGE & OLIVIA	SWIH-4-7-8A	DJ			C	85,840
C		2019-69	4478	HEREFORD PROFESSIONAL BLDG INC.	SHFD-31-1-2	DJ			C	296,150
C		2019-70	2610	YAVORNIK, EDWARD J	SWEMCC-2-1	DJ			C	233,870
C		2019-71	1859	CLAUDIO, REFUGIO	SE31H-3-4	MP			C	30,840
C		2019-72	26277	CREDIT BUREAU OF HEREFORD		MP			C	300
C		2019-73	21482	VOGEL FAMILY IRREV TRUST	SPI-12-19-23	MP			C	330,500
C		2019-74	5921	ROMERO, HERIBERTO & YOLANDA GURROLA	SDP-8-14-15	MP			C	74,450
C		2019-75	3530	WRIGHT, DALE REV LIVING TRUST	SWERO-2-4-5	DJ			C	194,210
C		2019-76	2512	BAKER 6 LAND & CATTLE,LLC	SWENHT-1-15-16	DJ			C	184,750
C		2019-77	2344	OLIVAS, LETICIA & OSCAR	SE45WW-42	MP/DJ			C	97,130
C		2019-78	919560	H & J RESIDENTIAL PROPERTIES, LLC	SWENHT-1-11-12	DJ			C	313,090
C		2019-80	4732	VALDOVINOS, JOSE L	SWIH-3-3	DJ			C	65,020
C		2019-81	4144	GALLAGHER, ELLEN YVONNE	SRCK-15-B	MP			C	59,070
C		2019-82	6482	HERNANDEZ, JOSE	SHAMBY-1-5	DJ			C	58,050
C		2019-83	8530	PARSON, ELLIS J	C2&3-20-2	DJ			C	61,240
C		2019-84	8394	MOORE, MARGARET J	B7-49-1	MP			C	43,390
C		2019-85	8378	MOORE, MARGARET J	B7-10-3	MP			C	125,000
C		2019-86	8397	MOORE, MARGARET J	B7-50-4	MP			C	790
C		2019-87	8401	MOORE, MARGARET J	B8-1-1B	MP			C	78,080
C		2019-88	5205	RAMIREZ, JUAN	SMO6E-3-4	MP			C	36,240
C		2019-89	5204	RAMIREZ, JUAN & L'LANI	SMO6E-3-3	MP			C	88,720
C		2019-90	5206	RAMIREZ, JUAN A & L'LANI V.	SMO6E-3-5	MP			C	71,430
C		2019-91	1244	OTT, RONALD & LINDA	SE10TU-14-15	MP/DJ			C	62,080

172

ARB Inqu Report - Active & Closed Cases

7/31/2019

Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Appraiser	Meeting Appr	Meeting Date	Status	Appraised
C		2019-92	4838	OTT, RONALD & LINDA	SWIH-17-11-12 B	DJ			C	32,590
C		2019-93	3306	OTT, RONALD & LINDA	SWECL-B-2	DJ			C	112,960
C		2019-94	6747	OTT, RONALD & LINDA	SGA2-1-41-42	DJ			C	136,540
C		2019-95	1365	OTT, RONALD & LINDA	SE15C-7	MP			C	24,450
C		2019-96	1366	OTT, RONALD & LINDA	SE15C-8	MP			C	11,080
C		2019-97	1536	OTT, RONALD & LINDA	SE21-5E	MP			C	57,090
C		2019-98	921819	A AND E WELDING AND TRANSPORTATION CO					C	0
C		2019-99	11423	CLASSIC CORNER I	59-11907	MP			C	1,500
C		2019-100	5984	MEDRANO, SIARA & JOHN	STB-1-09	MP			C	122,240
C		2019-101	3870	FUENTES, BRENDA	SWO6L-6-8	DJ			C	39,740
C		2019-102	25209	FRIEMEL, JAMES E	B7-41-2	DJ & MP			C	486,390
C		2019-103	21506	FRIEMEL, JIM & MELANIE	AK04-27-2	MP			C	2,258,540
C		2019-104	6841	FRIEMEL, JAMES E	AK04-04-1	DJ & MP			C	747,130
C		2019-105	4129	GALLAGHER, ELLEN YVONNE	SRCK-9-C	MP			C	7,790
C		2019-106	5940	CONGER, JARRET	SPLAC-1-12	MP			C	138,660
C		2019-107	9609	COMBS AG PARTNERS	AK05-20-1	MP			C	126,050
C		2019-108	6845	COMBS AG PARTNERS	AK04-07-1	MP			C	73,880
C		2019-109	6851	COMBS AG PARTNERS	AK04-11-1	MP			C	227,980
C		2019-110	7911	HEREFORD FARMERS GIN INC	M7-109-7	MP			C	1,220,810
C		2019-111	27003	TOP OF TEXAS GIN LTD	B3-4-5a	DJ & MP			C	1,767,940
C		2019-114	3248	BROOKHART, BROOK W. & AMANDA	SWE-18-E	DJ			C	103,900
C		2019-115	3320	COLLIER, MATTHEW J	SWELAP-1-6-7	DJ			C	118,450
C		2019-116	4808	COLLIER, MATTHEW J	SWIH-14-5-6A	DJ			C	74,200
C		2019-117	3532	COLLIER, MATT ET UX	SWERO-2-15	DJ			C	199,550
C		2019-118	5923	HUERTA, ADALBERTO & TANIA	SPLAC-1-1B	MP			C	109,300
C		2019-119	5924	HUERTA, ADALBERTO & TANIA	SPLAC-1-2	MP			C	36,570
C		2019-120	920823	LUBRIZOL SPECIALTY PRODUCTS		MP			C	6,640
C		2019-121	5925	HUERTA, ADALBERTO & TANIA	SPLAC-1-2-3	MP			C	47,000
C		2019-122	6084	VANGARD WIRELESS, LP	AK03-63-NA01	MP			C	83,080
C		2019-123	5347	HUERTA, RODOLFO & SIGIFREDO	SM14A-12	MP			C	25,650
C		2019-124	5465	TOOLEY, RANDY L.	SM26-T	MP			C	141,610

173

ARB Inquiry Report - Active & Closed Cases

7/31/2019

Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Appraiser	Meeting Appr	Meeting Date	Status	Appraised
C		2019-125	4063	TOOLEY, RANDY L.	SRCK-3-C-A	MP			C	22,570
C		2019-126	20003	TOOLEY, RANDY L.	SRCK-17-15-16	MP			C	7,920
C		2019-127	920352	RICOH USA, INC		MP			C	6,540
C		2019-128	920353	RICOH USA, INC		MP			C	12,790
C		2019-129	6274	WEBSTER, MARGARET D.	SBB-0-24-25	DJ			C	141,800
C		2019-130	2969	HERR, RANDALL	SWEWH-3-23-2 4	DJ			C	86,920
C		2019-131	28145	HOELSCHER, TED & EMMA	SKH-3-6-7	DJ			C	263,880
C		2019-132	1295	TAYLOR & SONS ENTERPRISES INC	SE12F-22	DJ			C	105,310
C		2019-133	2454	HERNANDEZ, RAFAEL & ROSALIA	SWEA-1-60	DJ			C	121,430
C		2019-134	5891	WILBURN, JERRY K	SDP-3-8-9	MP/DJ			C	148,290
C		2019-135	1342	SILVERMAN, RHONDA C.	SE14-10	MP/DJ			C	14,460
C		2019-136	4584	GARZA, ALBERTO & ESPERANZA	SHFD-57-A	DJ			C	43,920
C		2019-137	1002	GARZA, ESPERANZA	SE01H-1-2	MP			C	118,590
C		2019-138	5947	GARZA, ESPERANZA	STB-1-06	MP			C	64,320
C		2019-139	2005	GARZA, ALBERTO & ESPERANZA	SE37G-12-13	MP			C	62,960
C		2019-140	3726	CERVANTEZ, ISAIAS ***	SWO4BV-1-22- 23	DJ			C	27,530
C		2019-141	3563	WHITE, JAMES LEE (BUTCH)	SWERO-3-24	DJ			C	233,790
P		2019-142	11928	WARNER SEEDS INC	59-20958	MP			C	2,496,260
P		2019-143	3254	ZAMORA, FLORENCIO JR	SWE-19-F	DJ			C	137,970
C		2019-144	1459	VALENZUELA, HUGO ET UX	SE18WH-13-15	DJ & MP			C	80,970
C		2019-145	10811	ENRIQUEZ, FELIPE & MARTHA	SND-16-17	MP			C	62,600
C		2019-146	3009	ENRIQUEZ, FELIPE ET UX	SWEWH-5-1-2	DJ			C	58,180
C		2019-147	6251	ENRIQUEZ, FELIPE & MARTHA	SBB-0-13-B	DJ			C	121,300
C		2019-148	1569	HORRELL INVESTMENTS, LLC	SE22B-20-21	MP			C	71,590
C		2019-149	4568	HORRELL INVESTMENTS, LLC	SHFD-53-4B	DJ			C	49,570
C		2019-150	10696	HORRELL INVESTMENTS, LLC	SWECH-2-23	DJ			C	82,930
C		2019-151	4540	HORRELL INVESTMENTS, LLC	SHFD-45-5A	DJ			C	53,210
C		2019-152	4039	HORRELL INVESTMENTS, LLC	SWOTB-1-62-63	DJ			C	65,210
C		2019-153	2575	ESCOBAL, ALFRED JR ET UX	SWEWA-4-3	DJ			C	62,050
C		2019-154	2574	ESCOBAL, ALFRED & CRYSTAL	SWEWA-4-1-2	DJ			C	109,090

174

ARB Inqu Report - Active & Closed Cases

7/31/2019

Type	Prop Use	Case #	Prop Id	Taxpayer Name	Geo ID	Appraiser	Meeting Appr	Meeting Date	Status	Appraised	
C		2019-155	3229	ESCOBAL, ALFRED & CRYSTAL	SWEWH-7-58-59	DJ			C	153,230	
C		2019-156	1073	ROBLES, JESSE ET UX	SEO3B-12	MP			C	60,400	
C		2019-157	918587	WILLIAMS SCOTSMAN, INC		MP			C	142,500	
P		2019-158	921491	BLUEGRASS TANK & EQUIPMENT, INC		MP			C	190,000	
C		2019-159	20061	FRANKS, BARBARA ANN	SFR-4-17	DJ			C	191,400	
C		2019-160	2707	BARRETT, RICHARD M	SWEH-2	DJ			C	72,180	
C		2019-161	921476	HORRELL, STEVE & TONJA	SFR-3-25-26	DJ			C	555,090	
P		2019-162	4463	GONZALES, ANSELMO J JR	SHFD-29-3-5	DJ			C	109,320	
C		2019-163	10382	GONZALES, DAVID	SWO4-4-18B	DJ			C	19,910	
C		2019-164	4777	GONZALES, DAVID	SWIH-8-4	DJ			C	32,750	
# Properties			160							Total Appraised	23,211,340

175

ARB Pro t Listing - Active & Closed Cases

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-2 39719 XCEL ENERGY P O BOX 1979 DENVER, CO 80201	12159 P 5 12 2102 PERSONAL & TRANSPORTATION EQUIPMENT OUT OF CITY & IN SCHOOL DIST	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 9,509,500.00	0.00 0.00 0.00 0.00 0.00 0.00 15,767,750.00	0.00 0.00 0.00 0.00 0.00 0.00 6,258,250.00
% Owner: 100.0000000000 MAV settlement	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			
2019-3 30737 AZTECA MILLING L P 5601 EXECUTIVE DR, STE 700 IRVING, TX 75038-5038	26580 R B7-20-C BLOCK 7 SECTION 20, BUILDING & EQUIP TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 9,445,900.00 10% Cap: 0.00 Market: 9,445,900.00	0.00 0.00 0.00 0.00 10,069,540.00 0.00 10,069,540.00	0.00 0.00 0.00 0.00 623,640.00 0.00 623,640.00
% Owner: 100.0000000000 MAV	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			
2019-4 42232 GREEN PLAINS HEREFORD LLC 1811 AKSARBEN DR OMAHA, NE 68106-2279	918962 P AK03-18-1P INDUSTRIAL PERSONAL PROPERTY - INVENTORY - FF&E, MISC M&E 4300 CO RD 8 TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 10,393,600.00	0.00 0.00 0.00 0.00 0.00 0.00 10,657,870.00	0.00 0.00 0.00 0.00 0.00 0.00 264,270.00
% Owner: 100.0000000000 MAV	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: FR Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			
2019-5 42232 GREEN PLAINS HEREFORD LLC 1811 AKSARBEN DR OMAHA, NE 68106-2279	28074 R AK03-23-3A BLOCK K-3 SECTION 23 NE/PT SOUTH OF HWY 60, 137.496 AC 4300 CO RD 8 TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 291,200.00 Imprv: 430,300.00 10% Cap: 0.00 Market: 721,500.00	0.00 0.00 0.00 291,240.00 430,300.00 0.00 721,540.00	0.00 0.00 0.00 40.00 0.00 0.00 40.00
% Owner: 100.0000000000 MAV	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			

176

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-6 42232 GREEN PLAINS HEREFORD LLC 1811 AKSARBEN DR OMAHA, NE 68106-2279	28077 R AK03-18-1a BLOCK K-3 SECTION 18, N2,651'OF W3965', (except a 4.71 ac tract) 236.699 AC 4300 CO RD 8 TX	A		0.00	0.00	0.00
% Owner: 100.0000000000 MAV	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: PC Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S	0.00	0.00	0.00
			Location:	1,429,000.00	1,428,990.00	-10.00
			10% Cap:	53,571,000.00	50,416,450.00	-3,154,550.00
			Market:	0.00	0.00	0.00
				55,000,000.00	51,845,440.00	-3,154,560.00
2019-7 42233 GREEN PLAINS ETHANOL STORAGE LLC 1811 AKSARBEN DR OMAHA, NE 68106-2279	920920 R AK03-18-1b BLOCK K-3 SECTION 18, 4.71 AC (see meets & bounds)	A		0.00	0.00	0.00
% Owner: 100.0000000000 MAV	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S	0.00	0.00	0.00
			Location:	47,100.00	47,100.00	0.00
			10% Cap:	3,527,900.00	3,407,310.00	-120,590.00
			Market:	0.00	0.00	0.00
				3,575,000.00	3,454,410.00	-120,590.00
2019-8 42571 ASTRA WIND LLC %FALVEZ ENERGY, LLC 1212 NEW YORK AVE, NW, STE 1000 WASHINGTON, DC 20005	921105 P TRANSMISSION LINE IN DEAF SMITH COUNTY	A		0.00	0.00	0.00
% Owner: 100.0000000000 MAV	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S	0.00	0.00	0.00
			Location:	0.00	0.00	0.00
			10% Cap:	0.00	0.00	0.00
			Market:	420,500.00	473,640.00	53,140.00
2019-9 32218 ATMOS ENERGY / WES-TEX DIVISION ATTN: PROPERTY TAX DEPARTMENT PO BOX 650205 DALLAS, TX 75265-0205	10605 P 5 10 200010 PERSONAL (IN TOWN METERS, INVENTORY & VEHICLES) E 1ST 1420 ,	A		0.00	0.00	0.00
% Owner: 100.0000000000 MAV	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S	0.00	0.00	0.00
			Location:	0.00	0.00	0.00
			10% Cap:	0.00	0.00	0.00
			Market:	3,322,700.00	5,341,610.00	2,018,910.00

661

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-10 26351 AUTOZONE TEXAS, LP WILSON & FRANCO/EQUITAX 11000 RICHMOND AVE., SUITE 350 HOUSTON, TX 77042 % Owner: 100.0000000000	25479 P BUSINESS PERSONAL PROPERTY #1496 300 N 25 MILE AVE TX	A		0.00	0.00	0.00
			Status: S	0.00	0.00	0.00
			Location:	0.00	0.00	0.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			0.00	0.00	0.00
	Exemptions:			0.00	0.00	0.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			356,600.00	360,800.00	4,200.00
2019-11 26351 AUTOZONE TEXAS, LP WILSON & FRANCO/EQUITAX 11000 RICHMOND AVE., SUITE 350 HOUSTON, TX 77042 % Owner: 100.0000000000	1905 R SE33H-1-4 EVANTS BLOCK 33 HOUGHS LOT 1 - 3 & S25' LOT 4 300 N 25 MILE AVE TX	A		0.00	0.00	0.00
			Status: S	0.00	0.00	0.00
			Location:	156,400.00	156,370.00	-30.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			202,700.00	195,270.00	-7,430.00
	Exemptions:			0.00	0.00	0.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			359,100.00	351,640.00	-7,460.00
2019-12 38398 HAPPY STATE BANK ATTN: ACCOUNTS PAYABLE 701 S TAYLOR ST STE 120 AMARILLO, TX 79101-2425 % Owner: 100.0000000000 NO CHG	1297 R SE12-24-26 EVANTS BLOCK 12 FOX LOT 24 - 26 110 N 25 MILE AVE TX	A		0.00	0.00	0.00
			Status: S	0.00	0.00	0.00
			Location:	180,000.00	180,000.00	0.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			1,038,800.00	1,038,850.00	50.00
	Exemptions:			0.00	0.00	0.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			1,218,800.00	1,218,850.00	50.00
2019-13 38398 HAPPY STATE BANK ATTN: ACCOUNTS PAYABLE 701 S TAYLOR ST STE 120 AMARILLO, TX 79101-2425 % Owner: 100.0000000000 NO CHG	1281 R SE12-3 EVANTS BLOCK 12, LOT 3 110 N 25 MILE AVE TX	A		0.00	0.00	0.00
			Status: S	0.00	0.00	0.00
			Location:	120,000.00	120,000.00	0.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			0.00	0.00	0.00
	Exemptions:			0.00	0.00	0.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			120,000.00	120,000.00	0.00

178

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-14 41945 MERCHANTS AUTOMOTIVE GROUP ATTN: TAX TEAM 1278 HOOKSETT ROAD HOOKSETT, NH 03106 % Owner: 100.0000000000	920830 P BUSINESS PERSONAL PROPERTY - LEASED VEHICLES	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	453,900.00	273,370.00	-180,530.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	:					
2019-15 31757 B W AFFORDABLE HOUSING L P 300 BEARDSLEY LN STE C204 AUSTIN, TX 78746-4950 % Owner: 100.0000000000	5326 R MABRY, BLOCK 13, MITCHELL SUBDIVISION, BLOCKS 1 - 4, ALL LOTS 620 IRVING TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	108,000.00	108,000.00	0.00
		Location:	Imprv:	2,100,200.00	2,100,190.00	-10.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	2,208,200.00	2,208,190.00	-10.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	:					
2019-16 30737 AZTECA MILLING L P 5601 EXECUTIVE DR, STE 700 IRVING, TX 75038-5038 % Owner: 100.0000000000	26237 R BLOCK 7 SECTION 20, N283.89 AC OF E/2, 283.89 AV, A-782 TX	A		349,600.00	322,670.00	-26,930.00
			Ag Mkt:	349,600.00	322,670.00	-26,930.00
			Ag Use:	47,300.00	52,650.00	5,350.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	45,000.00	45,000.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	394,600.00	367,670.00	-26,930.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	:					
2019-17 40620 DCTN3 1240 N KIMBALL AVE SOUTHLAKE, TX 76092-4707 % Owner: 100.0000000000	27902 R WAL-MART ADDITION BLK 1 LOT 3R, 2.4 AC 701 N 25 MILE AVE TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: F	Other:	0.00	0.00	0.00
			Land:	324,000.00	312,000.00	-12,000.00
		Location:	Imprv:	1,627,100.00	1,612,010.00	-15,090.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	1,951,100.00	1,924,010.00	-27,090.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	:					

179

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-18 40422 NESTLE PROFESSIONAL VITALITY 11471 N US HIGHWAY 301 STE 101 THONOTOSSASSA, FL 33592	27793 P BUSINESS PERSONAL PROPERTY TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	2,200.00	1,950.00	-250.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	:					
2019-19 41930 PROG LEASING, LLC 256 W DATA DRIVE DRAPER, UT 84020	920818 P BUSINESS PERSONAL PROPERTY	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	9,000.00	27,300.00	18,300.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	:					
2019-20 43581 UNITED RENTALS, INC PROPERTY TAX DEPARTMENT 12802 TAMPA OAKS BLVD, SUITE 350 TEMPLE TERRACE, FL 33637	920554 P BUSINESS PERSONAL PROPERTY (Tanks at Green Plains)	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	14,700.00	14,700.00	0.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	:					
2019-21 43115 GREEN PLAINS TRUCKING LLC 1811 AKSARBEN DRIVE OMAHA, NE 68106	27545 P COMMERCIAL VEHICLES	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	519,500.00	244,990.00	-274,510.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	:					

120

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-22 42848 GREEN PLAINS CATTLE CO LLC 1811 AKSARBEN DRIVE OMAHA, NE 68106	11354 P K7-26-P		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP			Status: S	Market: 950,000.00	836,300.00	-113,700.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-23 42848 GREEN PLAINS CATTLE CO LLC 1811 AKSARBEN DRIVE OMAHA, NE 68106	24984 R AK07-24-2		A		Ag Mkt: 8,400.00 Ag Use: 1,300.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00	8,300.00 1,290.00 0.00 0.00 0.00 0.00	-100.00 -10.00 0.00 0.00 0.00 0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX			Status: S	Market: 8,400.00	8,300.00	-100.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-24 42848 GREEN PLAINS CATTLE CO LLC 1811 AKSARBEN DRIVE OMAHA, NE 68106	24985 R AK07-25-2		A		Ag Mkt: 59,100.00 Ag Use: 7,600.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00	69,430.00 7,700.00 0.00 0.00 0.00 0.00	10,330.00 100.00 0.00 0.00 0.00 0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX			Status: S	Market: 59,100.00	69,430.00	10,330.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-25 42848 GREEN PLAINS CATTLE CO LLC 1811 AKSARBEN DRIVE OMAHA, NE 68106	24986 R AK07-16-1		A		Ag Mkt: 272,800.00 Ag Use: 19,400.00 Other: 0.00 Land: 189,000.00 Imprv: 802,800.00 10% Cap: 0.00	259,480.00 19,320.00 0.00 283,500.00 1,477,280.00 0.00	-13,320.00 -80.00 0.00 94,500.00 674,480.00 0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX			Status: S	Market: 1,264,600.00	2,020,260.00	755,660.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-27 32533 HEREFORD CENTRAL PLACE LTD. 402 W 4TH HEREFORD, TX 79045	10907 R SHFD-65-1		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 90,000.00 Imprv: 383,700.00 10% Cap: 0.00 Market: 473,700.00	0.00 0.00 0.00 90,000.00 383,520.00 0.00 473,520.00	0.00 0.00 0.00 0.00 -180.00 0.00 -180.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			Status: F			
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-28 32591 JKST TIERRA BLANCA APTS. L.P. 4701 SIERRA HILLS ROAD AMARILLO, TX 79124-9124	28148 R STBS-2		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 191,700.00 Imprv: 923,400.00 10% Cap: 0.00 Market: 1,115,100.00	0.00 0.00 0.00 191,660.00 859,100.00 0.00 1,050,760.00	0.00 0.00 0.00 -40.00 -64,300.00 0.00 -64,340.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			Status: S			
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-29 37494 W E HEREFORD LTD % WHITE ENERGY, CAROL TJIONG 2745 N. DALLAS PARKWAY, SUITE 670 PLANO, TX 75093	918461 R AK03-42-3C		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 384,700.00 Imprv: 53,517,700.00 10% Cap: 0.00 Market: 53,902,400.00	0.00 0.00 0.00 384,730.00 53,345,390.00 0.00 53,730,120.00	0.00 0.00 0.00 30.00 -172,310.00 0.00 -172,280.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			Status: W			
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-30 37494 W E HEREFORD LTD % WHITE ENERGY, CAROL TJIONG 2745 N. DALLAS PARKWAY, SUITE 670 PLANO, TX 75093	921293 R AK03-42-4B		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 3,100.00 Imprv: 0.00 10% Cap: 0.00 Market: 3,100.00	0.00 0.00 0.00 3,130.00 0.00 0.00 3,130.00	0.00 0.00 0.00 30.00 0.00 0.00 30.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP			Status: S			
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE Q05 - OTHER			Location:			

182

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-31 37494 W E HEREFORD LTD % WHITE ENERGY, CAROL TJIONG 2745 N. DALLAS PARKWAY, SUITE 670 PLANO, TX 75093 % Owner: 100.0000000000	918463 R AK03-42-3B BLOCK K-3 SECTION 42,(175' X 320'),1.286 ACRES 3748 S PROGRESSIVE RD TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	19,300.00	19,290.00	-10.00
		Location:	Imprv:	289,300.00	289,300.00	0.00
			10% Cap:	0.00	0.00	0.00
		Entities: CAD, GDS, HOS, JAC, SHF, WHP	Market:	308,600.00	308,590.00	-10.00
		Exemptions:				
		Reason Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A				
		: Q05 - OTHER				
2019-32 37487 WHITE ENERGY HEREFORD L.L.C. %WHITE ENERGY, CAROL TJIONG 2595 DALLAS PKWY STE 310 FRISCO, TX 75034-8530 % Owner: 100.0000000000	918457 R AK03-40-4 BLOCK K-3 SECTION 40, THE S648.21'OF N1590.42'OF W2688', 40AC, A-744 (Lagoons) 3748 S PROGRESSIVE RD TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	400,000.00	400,000.00	0.00
		Location:	Imprv:	330,400.00	330,420.00	20.00
			10% Cap:	0.00	0.00	0.00
		Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX	Market:	730,400.00	730,420.00	20.00
		Exemptions:				
		Reason Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A				
		: Q05 - OTHER				
2019-33 11622 PURINA MILLS, LLC %LAND O'LAKES P.O. 64101 MS# 4015 SAINT PAUL, MN 55164-001 % Owner: 100.0000000000	25754 R AK03-59-ROW1 BLOCK K-3 SECTION 59, 4.509 AC IN THE SE/PART 3745 S PROGRESSIVE TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	67,600.00	67,640.00	40.00
		Location:	Imprv:	7,700.00	7,740.00	40.00
			10% Cap:	0.00	0.00	0.00
		Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP	Market:	75,300.00	75,380.00	80.00
		Exemptions:				
		Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE				
		: Q05 - OTHER				
2019-34 42909 CIT BANK, N.A. 10201 CENTURIOIN PKWY N #100 JACKSONVILLE, FL 32256-4100 % Owner: 100.0000000000	921266 P BUSINESS PERSONAL PROPERTY - LEASED EQUIPMENT	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
			10% Cap:	0.00	0.00	0.00
		Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP	Market:	400.00	130.00	-270.00
		Exemptions:				
		Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE				
		: Q05 - OTHER				

183

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-35 42909 CIT BANK, N.A. 10201 CENTURIOIN PKWY N #100 JACKSONVILLE, FL 32256-4100	921487 P BUSINESS PERSONAL PROPERTY - LEASED EQUIPMENT	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	19,300.00	14,380.00	-4,920.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					

2019-36 42909 CIT BANK, N.A. 10201 CENTURIOIN PKWY N #100 JACKSONVILLE, FL 32256-4100	921914 P BUSINESS PERSONAL PROPERTY - LEASED EQUIPMENT	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	0.00	679,260.00	679,260.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					

2019-37 42936 MCI COMMUNICATIONS SERVICES, INC PO BOX 521807 LONGWOOD, FL 32752	921282 P BUSINESS PERSONAL PROPRTY	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions: EX366		Market:	500.00	280.00	-220.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					

2019-38 42937 ALLTEL COMMUNICATION LLC DBA VERIZON WIRELESS 1 VERIZON WAY BASKING RIDGE, NJ 07920	24914 P TOWER & EQUIP LOC AT K-3 SECTION 84 SW/4 ROAD.8 TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	272,100.00	196,500.00	-75,600.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					

781

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-39 42937 ALLTEL COMMUNICATION LLC DBA VERIZON WIRELESS 1 VERIZON WAY BASKING RIDGE, NJ 07920 % Owner: 100.0000000000	26175 P CPIS MUSTAING LAKE CELLSITE - TOWNSHIP 4 RANGE 3 SECTION 16 1.5 MILES NE OF FARM-MKT 214 ROAD.QQ TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
	Entities: CAD, GDS, HOS, SWC		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	117,200.00	87,860.00	-29,340.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
2019-40 42937 ALLTEL COMMUNICATION LLC DBA VERIZON WIRELESS 1 VERIZON WAY BASKING RIDGE, NJ 07920 % Owner: 100.0000000000	921483 P TOWER & EQUIPMENT LOC AT K-3 SECTION 59 FOREST TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	333,300.00	296,210.00	-37,090.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
2019-41 42937 ALLTEL COMMUNICATION LLC DBA VERIZON WIRELESS 1 VERIZON WAY BASKING RIDGE, NJ 07920 % Owner: 100.0000000000	918706 R BLOCK 3, SECTION 21, TOWER 4875 US HWY 60 DAWN, TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	225,800.00	207,910.00	-17,890.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	225,800.00	207,910.00	-17,890.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
2019-42 42937 ALLTEL COMMUNICATION LLC DBA VERIZON WIRELESS 1 VERIZON WAY BASKING RIDGE, NJ 07920 % Owner: 100.0000000000	918745 R WOMBLE BLOCK 6 LOT 10 TOWER ONLY NO LAND 409 S 25 MILE AVE TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	317,300.00	273,830.00	-43,470.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	317,300.00	273,830.00	-43,470.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-43 40736 UNITED SUPERMARKETS, LLC 7830 ORLANDO AVE. LUBBOCK, TX 79424	2415 R SE55-B		A	Ag Mkt:	0.00	0.00	0.00
	EVANTS BLOCK 55 (PART BLOCK) 3.97			Ag Use:	0.00	0.00	0.00
			Status: S	Other:	0.00	0.00	0.00
	520 N 25 MILE AVE TX			Land:	476,400.00	476,400.00	0.00
			Location:	Imprv:	2,597,700.00	2,597,620.00	-80.00
% Owner: 100.0000000000 no change	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			10% Cap:	0.00	0.00	0.00
	Exemptions:			Market:	3,074,100.00	3,074,020.00	-80.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE						
2019-44 40736 UNITED SUPERMARKETS, LLC 7830 ORLANDO AVE. LUBBOCK, TX 79424	920232 R SE54		A	Ag Mkt:	0.00	0.00	0.00
	EVANTS BLOCK 54, 125' X 434' TR IN THE SW/CORNER, PLUS CLOSED ST AVE.A, 1.248 AC			Ag Use:	0.00	0.00	0.00
			Status: S	Other:	0.00	0.00	0.00
			Location:	Land:	74,900.00	74,880.00	-20.00
				Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000 no change	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			10% Cap:	0.00	0.00	0.00
	Exemptions:			Market:	74,900.00	74,880.00	-20.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE						
2019-45 40960 CARDTRONICS USA, INC. 3250 BRIARPARK DRIVE, SUITE 400 HOUSTON, TX 77042	920383 P		A	Ag Mkt:	0.00	0.00	0.00
	BUSINESS PERSONAL PROPERTY - ATM MACHINE @ CVS			Ag Use:	0.00	0.00	0.00
	101 W PARK AVE TX		Status: S	Other:	0.00	0.00	0.00
			Location:	Land:	0.00	0.00	0.00
				Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000 no change	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			10% Cap:	0.00	0.00	0.00
	Exemptions:			Market:	23,400.00	19,630.00	-3,770.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE						
2019-46 25098 MARINO, CHERRIE - LEGRAND FARM AGENCY BOA/US TRUST 8101 SW 34TH AVE AMARILLO, TX 79121-1069	7201 R AK08-06-1		A	Ag Mkt:	488,300.00	423,150.00	-65,150.00
	BLOCK K-8 SECTION 6 N/2, 325.5 AC, A-761			Ag Use:	46,000.00	45,860.00	-140.00
	TX		Status: S	Other:	0.00	0.00	0.00
			Location:	Land:	0.00	0.00	0.00
				Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000 no change	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX			10% Cap:	0.00	0.00	0.00
	Exemptions:			Market:	488,300.00	423,150.00	-65,150.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE						

186

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-47 10917 HEREFORD SENIORS COMMUNITY 13111 N W FREEWAY SUITE 125 HOUSTON, TX 77040-6321	2489 R SWE-8-B WELSH, BLOCK 8, 2.02 AC, E292.58' W692.58' S300' (FmHA 515 Affordable housing Complex) JACK GRIFFIN AVENUE TX	A		0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		Status: S	0.00	0.00	0.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Location:	0.00	0.00	0.00
				30,300.00	32,120.00	1,820.00
				220,100.00	190,880.00	-29,220.00
				0.00	0.00	0.00
				250,400.00	223,000.00	-27,400.00
2019-48 39636 HART LINE ASSOCIATES LP %NIGRO,KARLIN,SEGAL&FELDSTEI N 10960 WILSHIRE BLVD 5TH FL LOS ANGELES, CA 90024	24994 R AK03-82-0 BLOCK K-3 SECTION 82, 3.31 AC OUT OF SE/4, ABST-840 231 KINGWOOD TX	A		0.00	0.00	0.00
% Owner: 100.0000000000 no change	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		Status: S	0.00	0.00	0.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Location:	0.00	0.00	0.00
				66,200.00	66,200.00	0.00
				1,522,400.00	1,416,230.00	-106,170.00
				0.00	0.00	0.00
				1,588,600.00	1,482,430.00	-106,170.00
2019-49 32226 COTTAGE SAND REALTY LLC 10689 N PENNSYLVANIA ST STE 100 INDIANAPOLIS, IN 46280	6347 R SBB2-7-2-3 BLUEBONNET UNIT II, BLOCK 7, LOT 2 - 3 N 25 MILE AVE TX	A		0.00	0.00	0.00
% Owner: 100.0000000000 NO CHANGE	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		Status: S	0.00	0.00	0.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Location:	0.00	0.00	0.00
				453,000.00	453,000.00	0.00
				0.00	0.00	0.00
				453,000.00	453,000.00	0.00
2019-50 32226 COTTAGE SAND REALTY LLC 10689 N PENNSYLVANIA ST STE 100 INDIANAPOLIS, IN 46280	21494 R SBB2-6-8-9 BLUEBONNET UNIT II, BLOCK 6, LOT 8 (W156.2') & S86' OF W156.2' OF LOT 9 N 25 MILE AVE TX	A		0.00	0.00	0.00
% Owner: 100.0000000000 NO CHANGE	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		Status: S	0.00	0.00	0.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Location:	0.00	0.00	0.00
				184,300.00	184,320.00	20.00
				0.00	0.00	0.00
				184,300.00	184,320.00	20.00

481

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-51 42574 FIREBRAND PROPERTIES,LP 4515 LYNDON B JOHNSON FWY DALLAS, TX 75244-5905	3975 R SWODA-TRG WOMBLE BLOCK 9 DEATLEY W200' BLK 3 - 6 E600' N300' S OF HWY 1005 W 1ST TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 254,400.00 Imprv: 388,700.00 10% Cap: 0.00 Market: 643,100.00	0.00 0.00 0.00 254,390.00 388,620.00 0.00 643,010.00	0.00 0.00 0.00 -10.00 -80.00 0.00 -90.00
% Owner: 100.0000000000 NO CHANGE	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			
2019-52 43213 BURGER KING 4515 LYNDON B JOHNSON FWY DALLAS, TX 75244-5905	921345 P EQUIP,INV,F&F 1005 W 1ST TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 200,000.00	0.00 0.00 0.00 0.00 0.00 0.00 168,000.00	0.00 0.00 0.00 0.00 0.00 0.00 -32,000.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			
2019-53 40595 VASARI, LLC P O BOX 816406 DALLAS, TX 75381-6460	11684 P 59-20261 F & F & EQUIP (DAIRY QUEEN) 801 E PARK AVE TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 103,400.00	0.00 0.00 0.00 0.00 0.00 0.00 95,780.00	0.00 0.00 0.00 0.00 0.00 0.00 -7,620.00
% Owner: 100.0000000000 NO CHG WITHDREW PROTESTS	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			
2019-54 43700 180 TALMADGE INC P O BOX 816406 DALLAS, TX 75381	1114 R SEO5-28B EVANTS BLOCK 5, LOT 28 (S230') 801 E PARK AVE TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 69,000.00 Imprv: 47,400.00 10% Cap: 0.00 Market: 116,400.00	0.00 0.00 0.00 69,000.00 47,430.00 0.00 116,430.00	0.00 0.00 0.00 0.00 30.00 0.00 30.00
% Owner: 100.0000000000 WITHDREW PROTEST NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-55 27768 BURLINGTON NORTHERN & SANTA FE RAILWAY COMPANY P O BOX 9610898 FT WORTH, TX 76161 % Owner: 100.0000000000 LOWERED FROM 426,680 TO 419,240	24637 BLOCK K-3 SECTION 59-61 & 80, 51.064 AC (ROW IN CITY) MAIN TX DEP BLDG	R	AK03-59-ROW	A	Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 398,300.00 Imprv: 28,400.00 10% Cap: 0.00 Market: 426,700.00	0.00 0.00 0.00 398,300.00 20,940.00 0.00 419,240.00	0.00 0.00 0.00 0.00 -7,460.00 0.00 -7,460.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP						
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE						
2019-56 27768 BURLINGTON NORTHERN & SANTA FE RAILWAY COMPANY P O BOX 9610898 FT WORTH, TX 76161 % Owner: 100.0000000000 NO CHG	26730 BLOCK K-3 SECTION 61, P#1545, 60.5' X 546' (C&C MERCANTILE LEASE) TRACT ACROSS HWY60 FROM E 1ST TX	R	AK03-61-1	A	Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 25,400.00 Imprv: 0.00 10% Cap: 0.00 Market: 25,400.00	0.00 0.00 0.00 66,070.00 0.00 0.00 66,070.00	0.00 0.00 0.00 40,670.00 0.00 0.00 40,670.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP						
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE						
2019-57 43786 REINERT HAY COMPANY, LLC 700 W. 7TH AVE. CANYON, TX 79015 % Owner: 100.0000000000 This property has been ran down, the sprinklers are wore out, the water wells are leaking and dated. The appraisal amount is not a fair valuation	8247 BLOCK 3 SECTION 22 PT S RY, 162 AC, A-901 TX	R	B3-22-3	O	Ag Mkt: 130,200.00 Ag Use: 22,200.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 130,200.00	142,200.00 23,290.00 0.00 0.00 0.00 0.00 142,200.00	12,000.00 1,090.00 0.00 0.00 0.00 0.00 12,000.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX						
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE						
2019-58 43786 REINERT HAY COMPANY, LLC 700 W. 7TH AVE. CANYON, TX 79015 % Owner: 100.0000000000 This property has been ran down, the sprinklers are wore out, the water wells are leaking and dated. The appraisal amount is not a fair valuation	8261 BLOCK 3 SECTION 27 S PT, 638.44 AC, A-15 CO RD BB TX	R	B3-27-1	O	Ag Mkt: 694,700.00 Ag Use: 87,600.00 Other: 0.00 Land: 3,000.00 Imprv: 33,800.00 10% Cap: 0.00 Market: 731,500.00	672,620.00 96,480.00 0.00 3,000.00 33,760.00 0.00 709,380.00	-22,080.00 8,880.00 0.00 0.00 -40.00 0.00 -22,120.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX						
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE						

1051

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-59 38725 BELL, RITA JO 110 OAK HEREFORD, TX 79045	6671 R SGA4-2-9 GREEN ACRES ESTATES UNIT IV BLK 2 LOT 9 (N75')		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 10,300.00 Imprv: 136,400.00 10% Cap: 0.00 Market: 146,700.00	0.00 0.00 0.00 10,930.00 157,880.00 7,440.00 168,810.00	0.00 0.00 0.00 630.00 21,480.00 7,440.00 22,110.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: HS, OV65 Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE			Status: F Location:			
2019-60 32204 FIRST TECHNOLOGY SERVICES, INC PO BOX 701 ABILENE, TX 79601	28029 P BUSINESS PERSONAL PROPERTY - PHONE SYSTEM TX		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 3,100.00	0.00 0.00 0.00 0.00 0.00 0.00 3,100.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
% Owner: 100.0000000000 WITHDREW PROTESTS NO CHG TOOK RENDITION	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE			Status: S Location:			
2019-61 39764 MCWHORTER PROPERTIES C/O DAN & MARY MCWHORTER P.O. BOX 310 HEREFORD, TX 79045	6931 R BLOCK K-4 SECTIONS 55-161.47AC, SEC 56-84.84 AC, SEC 45-147AC, SEC 46-.02 AC, 246.49 AC 18TH TX		O		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 372,700.00 Imprv: 3,199,700.00 10% Cap: 0.00 Market: 3,572,400.00	0.00 0.00 0.00 372,740.00 3,933,700.00 0.00 4,306,440.00	0.00 0.00 0.00 40.00 734,000.00 0.00 734,040.00
% Owner: 100.0000000000 The appraised value increased 39% from 2018 to 2019 without any evidence or reasoning. In 2019 we did not make any improvements or invest in anything more than routine maintenance. The value of property 6931 should have only changed with an increase or decrease in area land values. However, the appraised ag land value stayed the same.	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE			Status: S Location:			
2019-62 24404 JOTON INC %LYNTON ALLRED 14804 MAPLELAKE DR. EDMOND, OK 73013-1884	3579 R SWO1-1-U WOMBLE BLOCK 1 S248.42' OF N267.42' OF W 170' of the E180' 825 S 25 MILE AVE TX		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 380,400.00 Imprv: 546,200.00 10% Cap: 0.00 Market: 926,600.00	0.00 0.00 0.00 380,380.00 517,690.00 0.00 898,070.00	0.00 0.00 0.00 -20.00 -28,510.00 0.00 -28,530.00
% Owner: 100.0000000000 dep bldg was 926,600 now 898,070	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE			Status: S Location:			

190

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-63 1602 POWERS, MARK & LINDA 441 N LEE AVE HEREFORD, TX 79045-9045	4507 R SHFD-41-1-2 HEREFORD, BLOCK 41, LOT 1-2 441 N LEE TX	O		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 4,000.00 Imprv: 94,500.00 10% Cap: 0.00 Market: 98,500.00	0.00 0.00 0.00 4,000.00 104,910.00 560.00 108,910.00	0.00 0.00 0.00 0.00 10,410.00 560.00 10,410.00
% Owner: 100.0000000000 Wow, the appraisal is still lower than my house would sell for!!!! But my taxes are too high, the Somalis are coming, and they did not need a new community center. ANDDDDD market is not the SAME as tax value!!!!!!		Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: HS Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A				
2019-64 30762 PARRACK, BILLY 8445 FM 2231 W BRECKENRIDGE, TX 76424	3105 R SWEWH-6-13 WELSH WESTHAVEN BLK 6 LOT 13 116 HICKORY TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 9,600.00 Imprv: 72,400.00 10% Cap: 0.00 Market: 82,000.00	0.00 0.00 0.00 10,180.00 79,410.00 0.00 89,590.00	0.00 0.00 0.00 580.00 7,010.00 0.00 7,590.00
% Owner: 100.0000000000 LOWERED TO 89,590 BAD PLUMBING AND TRASHED INSIDE		Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE :				
2019-65 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525	5630 R AK03-42-3 BLOCK K-3 SECTION 42 PT S OF RAILROAD, 81.81 AC, A-822 S PROGRESSIVE TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 363,600.00 Imprv: 1,584,200.00 10% Cap: 0.00 Market: 1,947,800.00	0.00 0.00 0.00 363,630.00 1,582,690.00 0.00 1,946,320.00	0.00 0.00 0.00 30.00 -1,510.00 0.00 -1,480.00
% Owner: 100.0000000000 NO CHG		Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE :				
2019-66 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525	5634 R SHFDIP-K-3-16-47 HEREFORD INDUSTRIAL PARK, BLOCK K-3 SECTION 42, ANNEX IN CITY, LOT 16-47, 66.4AC TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 99,600.00 Imprv: 0.00 10% Cap: 0.00 Market: 99,600.00	0.00 0.00 0.00 99,600.00 0.00 0.00 99,600.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
% Owner: 100.0000000000 NO CHG		Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE :				

161

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-67 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525 % Owner: 100.0000000000 NO CHG	26595 R M7-158-1 BLOCK M-7 SECTION 158, 35.23 AC IN SE/COR TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 52,800.00 Imprv: 0.00	0.00 0.00 0.00 52,850.00 0.00	0.00 0.00 0.00 50.00 0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP		Status: W	10% Cap: 0.00	0.00	0.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Location:	Market: 52,800.00	52,850.00	50.00

2019-68 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525 % Owner: 100.0000000000 NO CHG	8071 R M7-151-2 BLOCK M-7 SECTION 151, W PT S OF RY, 191.54 AC, A-156 TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 339,800.00 Imprv: 4,415,300.00	0.00 0.00 0.00 339,810.00 4,164,050.00	0.00 0.00 0.00 10.00 -251,250.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP		Status: W	10% Cap: 0.00	0.00	0.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Location:	Market: 4,755,100.00	4,503,860.00	-251,240.00

2019-69 30762 PARRACK, BILLY 8445 FM 2231 W BRECKENRIDGE, TX 76424 % Owner: 100.0000000000 He thinks the house is only worth \$45K. I looked at house - really run down lower to \$42/sqft mp He agreed to not protest verbally.	6066 R SST-3-15 STARK ADDITION BLK 3 LOT 15 606 AVE.G TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 3,700.00 Imprv: 44,400.00	0.00 0.00 0.00 3,720.00 40,660.00	0.00 0.00 0.00 20.00 -3,740.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		Status: S	10% Cap: 0.00	0.00	0.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Location:	Market: 48,100.00	44,380.00	-3,720.00

192

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-70 37219 GAITAN, SUZANNE & DEBORAH SMITH 124 STAR HEREFORD, TX 79045	1005 R EVANTS BLOCK 1 HARDWICK, LOT 5 & N52' LOT 6 124 STAR TX	O		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 12,000.00 Imprv: 86,200.00 10% Cap: 0.00 Market: 98,200.00	0.00 0.00 0.00 12,050.00 81,400.00 0.00 93,450.00	0.00 0.00 0.00 50.00 -4,800.00 0.00 -4,750.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP					
In 2016 the Improvements was \$77,700 with the value being \$89,700. The following year 2017, the Improvements jumped to \$82,200 with the value being \$94,200. In 2018 the Improvements jumped to \$86,200 with the value being \$98,200 and this year 2019 you are proposing a jump to the Improvements of \$94,560 and the value jumping to \$106,610. I am not understanding how a home that was built in 1960 with no recent home improvements done can possibly be worth \$106,610. Also my house being 59 years old has settled and the foundation is cracked along with cracks on the walls and ceilings. To lift, stabilize and repair the cracks in the ceilings and walls it is going to cost \$20,000. This alone should depreciate the home. The market value has gone up \$16,910 in the past 4 years. I feel like an \$8,410 increase in appraisal value for 1 year for a 1960 home that has foundation problems is way too much. Please re-evaluate my appraisal. Thank you- Deborah Smith	Exemptions: HS Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
2019-71 43716 CARTER, BRUCE H. 124 N 25 MILE AVE. HEREFORD, TX 79045	1298 R EVANTS BLOCK 12 FOX LOT 27 - 30 124 N 25 MILE AVE TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 200,000.00 Imprv: 284,200.00 10% Cap: 0.00 Market: 484,200.00	0.00 0.00 0.00 220,000.00 294,240.00 0.00 514,240.00	0.00 0.00 0.00 20,000.00 10,040.00 0.00 30,040.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP					
LOWERED LAND VALUE SLIGHTLY AND GAVE BLDG SOME DEP LOWERED FROM 551,260 TO 514,420	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
2019-72 32938 LAVI FAMILY TRUST, THE 26 CORNELL AVE LARKSPUR, CA 94939-4939	1113 R EVANTS BLOCK 5 LOT 27 809 E PARK AVE TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 70,000.00 Imprv: 330,000.00 10% Cap: 0.00 Market: 400,000.00	0.00 0.00 0.00 70,000.00 330,050.00 0.00 400,050.00	0.00 0.00 0.00 50.00 50.00 0.00 50.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP					
NO CHG	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					

193

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-73 23610 JOWELL, GEORGE R 301 SUNSET HEREFORD, TX 79045-9045	2625 R SWESST-2-7-8 WELSH SUNSET TERRACE BLK 2 LOT 7 (N95') & S22' LOT 8 301 SUNSET TX		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 18,200.00 Imprv: 103,000.00 10% Cap: 0.00 Market: 121,200.00	0.00 0.00 0.00 19,310.00 113,010.00 0.00 132,320.00	0.00 0.00 0.00 1,110.00 10,010.00 0.00 11,120.00
% Owner: 100.0000000000 see protest form	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: HS, OV65 Reason: Q05 - OTHER			Status: W Location:			
2019-74 38398 HAPPY STATE BANK ATTN: ACCOUNTS PAYABLE 701 S TAYLOR ST STE 120 AMARILLO, TX 79101-2425	11867 P F&F, EQUIP, VEH 110 N 25 MILE AVE TX		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 62,900.00	0.00 0.00 0.00 0.00 0.00 0.00 48,000.00	0.00 0.00 0.00 0.00 0.00 0.00 -14,900.00
% Owner: 100.0000000000 LOWERED VALUE FROM 60,000 TO 48,000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A Q03 - PROPERTY SHOULD NOT BE TAXED Reason:			Status: S Location:			
2019-75 4344 FIRST FINANCIAL BANK BOX 701 ABILENE, TX 79604	4339 R SHFD-10-1-7 HEREFORD, BLOCK 10, LOT 1-7 131 N SCHLEY TX		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 19,600.00 Imprv: 0.00 10% Cap: 0.00 Market: 19,600.00	0.00 0.00 0.00 19,600.00 0.00 0.00 19,600.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE Reason:			Status: S Location:			
2019-76 39080 FIRST FINANCIAL BANK BOX 701 ABILENE, TX 79604	4340 R SHFD-10-8-12 HEREFORD, BLOCK 10, LOT 8-12 115 N SCHLEY TX		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 43,800.00 Imprv: 21,800.00 10% Cap: 0.00 Market: 65,600.00	0.00 0.00 0.00 43,750.00 21,790.00 0.00 65,540.00	0.00 0.00 0.00 -50.00 -10.00 0.00 -60.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE Reason:			Status: S Location:			

fb1

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-77 4344 FIRST FINANCIAL BANK BOX 701 ABILENE, TX 79604	4344 R SHFD-10-23-24 HEREFORD, BLOCK 10, LOT 23-24 146 N SAMPSON TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 10,500.00 Imprv: 16,000.00 10% Cap: 0.00 Market: 26,500.00	0.00 0.00 0.00 10,500.00 16,040.00 0.00 26,540.00	0.00 0.00 0.00 0.00 40.00 0.00 40.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			
2019-78 4344 FIRST FINANCIAL BANK BOX 701 ABILENE, TX 79604	4346 R SHFD-11-1-24 HEREFORD, BLOCK 11, W 205' (BANK BLDG) 212 E 3RD TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 92,300.00 Imprv: 835,400.00 10% Cap: 0.00 Market: 927,700.00	0.00 0.00 0.00 92,250.00 835,380.00 0.00 927,630.00	0.00 0.00 0.00 -50.00 -20.00 0.00 -70.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			
2019-79 4344 FIRST FINANCIAL BANK BOX 701 ABILENE, TX 79604	4377 R SHFD-18-4-12 HEREFORD, BLOCK 18, LOT 4 - 12 131 E 2ND TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 47,300.00 Imprv: 20,400.00 10% Cap: 0.00 Market: 67,700.00	0.00 0.00 0.00 47,250.00 17,250.00 0.00 64,500.00	0.00 0.00 0.00 -50.00 -3,150.00 0.00 -3,200.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			
2019-80 4344 FIRST FINANCIAL BANK BOX 701 ABILENE, TX 79604	4343 R SHFD-10-22 HEREFORD BLK 10 LOT 22 140 N SAMPSON TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 5,300.00 Imprv: 11,300.00 10% Cap: 0.00 Market: 16,600.00	0.00 0.00 0.00 5,250.00 11,250.00 0.00 16,500.00	0.00 0.00 0.00 -50.00 -50.00 0.00 -100.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			

195

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-81 41105 NARAYAN, OM LLC 830 WEST 1ST STREET HEREFORD, TX 79045	3949 R SWO9H-9-2-14 WOMBLE BLOCK 9 HIGGINS, LOT 9 (W34.6, 10-14, E20' OF 15, W138.6' OF LOT 2 830 W 1ST TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	544,600.00	544,600.00	0.00
		Location:	Imprv:	1,058,600.00	1,058,510.00	-90.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	1,603,200.00	1,603,110.00	-90.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
2019-82 41105 NARAYAN, OM LLC 830 WEST 1ST STREET HEREFORD, TX 79045	3957 R SWO9H-9-69-75 WOMBLE BLOCK 9 HIGGINS, LOT 69 (E26') & ALL LOTS 70 - 75 1000 W 1ST TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: W	Other:	0.00	0.00	0.00
			Land:	273,200.00	273,220.00	20.00
		Location:	Imprv:	582,600.00	582,620.00	20.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	855,800.00	855,840.00	40.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
2019-83 1709 LEVERETT, DON L ETUX 119 HICKORY HEREFORD, TX 79045	3102 R SWEWH-6-31-32 WELSH WESTHAVEN BLK 6 LOT 31 (S65') & N5' LOT 32 119 HICKORY TX	O		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	8,600.00	9,090.00	490.00
		Location:	Imprv:	89,000.00	95,700.00	6,700.00
% Owner: 100.0000000000 lowered to 104,000 dj	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	2,340.00	4.00	-2,336.00
	Exemptions: HS, OV65		Market:	97,600.00	104,790.00	7,190.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
2019-84 41861 MURILLO, REBECCA 822 IRVING HEREFORD, TX 79045	920776 P BUSINESS PERSONAL PROPERTY (INCLUDING COMMERCIAL VEHICLES)	O		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000 Vehicle was sold in November of 2017 .	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	13,300.00	13,280.00	-20.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					

196

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-85 10505 NATURAL GAS PIPELINE ATTN:PROPERTY TAX DEPT 500 DALLAS ST STE 1000 HOUSTON, TX 77002-4718 % Owner: 100.0000000000	12151 COMPRESSOR STATION #169	P 5 12 200006	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 681,000.00	0.00 0.00 0.00 0.00 0.00 0.00 692,000.00	0.00 0.00 0.00 0.00 0.00 0.00 11,000.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP			Status: S			
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-86 10505 NATURAL GAS PIPELINE ATTN:PROPERTY TAX DEPT 500 DALLAS ST STE 1000 HOUSTON, TX 77002-4718 % Owner: 100.0000000000	10505 PIPELINE - 1.76 MILES (WILDORADO AREA)	P 5 18 200001	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 75,900.00	0.00 0.00 0.00 0.00 0.00 0.00 80,320.00	0.00 0.00 0.00 0.00 0.00 0.00 4,420.00
	Entities: CAD, GDS, HOS, SWI, WHP, WLE			Status: S			
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-87 43327 HOOKER, LAMELVA 85 SHANNON DR. AMARILLO, TX 79118 % Owner: 100.0000000000 I purchased 721 Stanton on 4/3/18 and paid \$67,500 for it (including the lot at 719 Stanton). I have my Settlement Statement as documented evidence. I meant to protest last year, but I assumed I had missed my opportunity after 4/15. This year it popped up almost \$9000 over what it went up to for 2018, so I am protesting. I pulled up Hereford properties from \$0 to \$100,000, sold or pending since 1/1/18, that were listed through the Amarillo MLS, and the average SOLD price per sqft on those 9 properties was \$38.33. I also pulled the Deaf Smith County tax office records on all the houses from 603-725 Stanton (limited to only ones with 1300sqft or more) and the average tax value of those homes in 2018 was \$44.95 per sqft. Also, I would like to officially combine the lot at 719 Stanton into the same tax ID of 721 Stanton, if we can come to an agreement. Thank you for your consideration in this matter. LaMelva Hooker	6362 PRICE BLOCK 3, The South 20' of LOT 2, All Lot 3 & the N33' of Lot 4 721 STANTON TX	R SPRIC-3-2-3	O		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 3,800.00 Imprv: 76,700.00 10% Cap: 0.00 Market: 80,500.00	0.00 0.00 0.00 6,140.00 74,050.00 0.00 80,190.00	0.00 0.00 0.00 2,340.00 -2,650.00 0.00 -310.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			Status: S			
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A			Location:			

461

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-88 37371 FONTECHA, LEANDER & LEILA % DOLLAR TREE STORES INC 500 VOLVO PARKWAY CHESAPEAKE, VA 23320 % Owner: 100.0000000000 no chg - withdrew	1906 EVANTS BLOCK 33 HOUGHS LOT 4 (N25') LOTS 5 - 7 S/2 LOT 8 (FAMILY DOLLAR) 304 N 25 MILE AVE. TX	R	SE33H-4-8	A	Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 178,700.00 Imprv: 314,100.00 10% Cap: 0.00 Market: 492,800.00	0.00 0.00 0.00 178,710.00 314,080.00 0.00 492,790.00	0.00 0.00 0.00 10.00 -20.00 0.00 -10.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			Status: S			
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-89 40759 HARDIN, MICHAEL W. & DEDRA 204 CHEROKEE HEREFORD, TX 79045 % Owner: 100.0000000000 Due to no structural changes at this residence we feel that our taxes should stay the same as previous year. NO CHANGE	6255 BLUEBONNET LOT 15 (W80' OF E154') 204 CHEROKEE TX	R	SBB-0-15-B	O	Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 9,200.00 Imprv: 91,300.00 10% Cap: 0.00 Market: 100,500.00	0.00 0.00 0.00 9,790.00 105,870.00 5,110.00 115,660.00	0.00 0.00 0.00 590.00 14,570.00 5,110.00 15,160.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			Status: S			
	Exemptions: Reason HS Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-90 42528 URBANCZYK, JACOB & LAUREN 3743 YUCCA DRIVE HEREFORD, TX 79045 % Owner: 100.0000000000 We purchased this house for \$212,000 in August of 2018. The proposed value of the house for 2019 is \$247,830 and we believe that is an overstatement of the value of the property. I would like to request that the appraised value be lowered closer to the purchase value of \$212,000. This house was built in the 1970's and I do not think there is a comparable market value at the higher rate.	10307 YUCCA HILLS, BLOCK 1 LOTS 29-31, 6.43 AC 3743 CO RD 12A TX	R	SYH-68-30	O	Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 23,300.00 Imprv: 196,400.00 10% Cap: 0.00 Market: 219,700.00	14,090.00 280.00 0.00 10,600.00 203,570.00 0.00 228,260.00	14,090.00 280.00 0.00 -12,700.00 7,170.00 0.00 8,560.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP			Status: S			
	Exemptions: Reason HS Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-91 41105 NARAYAN, OM LLC 830 WEST 1ST STREET HEREFORD, TX 79045 % Owner: 100.0000000000 NO CHG	26886 MOTEL (Red Carpet) EQUIP, INV, F&F 830 W 1ST TX	P	44-9-2-14P	A	Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 65,000.00	0.00 0.00 0.00 0.00 0.00 0.00 65,000.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			Status: S			
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			

861

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-92 4344 FIRST FINANCIAL BANK BOX 701 ABILENE, TX 79604	12150 F&F & EQUIP 212 E 3RD	P	59-39034	A	Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
% Owner: 100.0000000000 NO CHANGE	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Status: S Location:	Market: 174,800.00	243,000.00	68,200.00
2019-93 39078 ESQUIVEL, DANIEL M & KAREN 210 RANGER HEREFORD, TX 79045	2772 WELSH RUSSELL LOT 2 (N20') & S85' LOT 3 210 RANGER TX	R	SWERUS-1-2-3	O	Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 13,700.00 Imprv: 157,800.00 10% Cap: 0.00	0.00 0.00 0.00 14,470.00 165,470.00 0.00	0.00 0.00 0.00 770.00 7,670.00 0.00
% Owner: 100.0000000000 Our house is appraised at a higher value than our neighbors houses that are similar in size. BAD WINDOWS & SIDING AND CARPET I did a rough estimate on the house value divided by the square feet to get a price per square foot. These are all 2018 values. 213 Ranger \$138,200/2538 = 54.45 per sq ft 209 Ranger \$107,300/2395 = 44.80 per sq ft 206 Ranger \$171,200/3617 = 47.33 per sq ft 205 Ranger \$135,500/2325 = 58.27 per sq ft Then our house for last year was at \$171,500/2689 = 63.77 per square foot. This was \$16 higher per square foot than our next door neighbor who has 1000 square feet more than we do. Now our value for 2019 has been raised to \$188,650/2689 which comes out to 70.15 per square foot. These values are significantly higher than our neighbors. Therefore, I am submitting this protest that our house value not go up for 2019. Thank you, Karen Esquivel	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: HS Reason Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:	Market: 171,500.00	179,940.00	8,440.00	
2019-94 41876 LOVE'S TRAVEL STOP & COUNTRY STORES, INC. 10601 NORTH PENNSYLVANIA AVE. OKLAHOMA CITY, OK 73120	3972 WOMBLE DEATLEY LOT D N280' E200' EXC W75' N150' S OF HWY BLKS 3-6 #507 & 20' X 200' CLOSED CENTRE 901 W 1ST TX	R	SWODA-TRD	A	Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 122,100.00 Imprv: 179,100.00 10% Cap: 0.00	0.00 0.00 0.00 122,100.00 179,090.00 0.00	0.00 0.00 0.00 0.00 -10.00 0.00
% Owner: 100.0000000000 NO CHANGE	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Status: S Location:	Market: 301,200.00	301,190.00	-10.00

b1

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-95 41876 LOVE'S TRAVEL STOP & COUNTRY STORES, INC. 10601 NORTH PENNSYLVANIA AVE. OKLAHOMA CITY, OK 73120 % Owner: 100.0000000000 NO CHANGE	3973 R 23-TRE WOMBLE BLOCK 9 DEATLEY N150' W75' E200' S OF HWY 909 W 1ST TX	A		0.00	0.00	0.00
		Status: S		0.00	0.00	0.00
		Location:		56,300.00	56,250.00	-50.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			0.00	0.00	0.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			56,300.00	56,250.00	-50.00
2019-96 41876 LOVE'S TRAVEL STOP & COUNTRY STORES, INC. 10601 NORTH PENNSYLVANIA AVE. OKLAHOMA CITY, OK 73120 % Owner: 100.0000000000 NO CHG	921088 R 23-TRF1 WOMBLE BLOCK 3-6 DEATLEY, 1.2014 AC NO HWY FRONTAGE	A		0.00	0.00	0.00
		Status: S		0.00	0.00	0.00
		Location:		72,100.00	72,080.00	-20.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			0.00	0.00	0.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			72,100.00	72,080.00	-20.00
2019-97 41876 LOVE'S TRAVEL STOP & COUNTRY STORES, INC. 10601 NORTH PENNSYLVANIA AVE. OKLAHOMA CITY, OK 73120 % Owner: 100.0000000000 GAVE 5% DEP ON BLDG	3970 R SWODA-TRC WOMBLE DEATLEY LOT C LOTS 2 - 3 BLK 1 (ELM COURTS) 3.24 831 W 1ST TX	A		0.00	0.00	0.00
		Status: S		0.00	0.00	0.00
		Location:		356,400.00	356,400.00	0.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			1,535,500.00	1,454,580.00	-80,920.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			1,891,900.00	1,810,980.00	-80,920.00
2019-98 42297 MBSB NV-TX HOLDINGS LLC MARTIN BURNS, MANAGER 24910 JOHN FREMONT ROAD HIDDEN HILLS, CA 91302 % Owner: 100.0000000000 GAVE SOME DEP ON BLDG	2490 R SWE-8-C WELSH, BLOCK 8, N332' W587.42' E617.42' (N/2 OF E/2 BLK 8) -TRACTOR SUPPLY 535 N 25 MILE AVE TX	A		0.00	0.00	0.00
		Status: S		0.00	0.00	0.00
		Location:		447,700.00	447,710.00	10.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			763,400.00	592,060.00	-171,340.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			1,211,100.00	1,039,770.00	-171,330.00

202

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-99 9993 GODWIN, L B FARM TRUST %GODWIN, RICHARD C JR BOX 26266 TEMPE, AZ 85285-5285 % Owner: 100.0000000000 The 2019 market valuation of this parcel increased by 10%, while the other 3 similar parcels on this property remained the same or declined. This property is dryland and not irrigated. I believe the 2019 market valuation should remain at \$430,500, in line with the other 3 similar parcels on the property. Thank you.	9947 R BBL-BY-1-1 G E BEASLEY TRACT ALL, 640 AC TX	O		Ag Mkt: 430,500.00 Ag Use: 94,000.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 430,500.00	428,250.00 97,450.00 0.00 0.00 0.00 0.00 428,250.00	-2,250.00 3,450.00 0.00 0.00 0.00 0.00 -2,250.00
	Entities: CAD, GDS, HOS, SWC, WHP, WNX	Status: S				
	Exemptions: Reason Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Location:			
2019-100 43367 SOLIZ, MARY RITA 2034 ROJELIO AVE. ELPASO, TX 79902 % Owner: 100.0000000000	6571 R SFR-4-10 FIRST REALTY BLK 4 LOT 10 101 QUINCE TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 13,100.00 Imprv: 139,100.00 10% Cap: 0.00 Market: 152,200.00	0.00 0.00 0.00 13,940.00 150,970.00 0.00 164,910.00	0.00 0.00 0.00 840.00 11,870.00 0.00 12,710.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP	Status: F				
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Location:			
2019-101 41280 HERNANDEZ, DIANA M. 139 OAK HEREFORD, TX 79045 % Owner: 100.0000000000 Value of my home increased \$16,810 and my land by \$500. There has been no updates or remodeling. Unsure of why there was a total increase of 17,310.	6814 R SGA4-4-4-5 GREEN ACRES ESTATES UNIT IV BLK 4 LOT 4 (\$62.56') & N4.7' LOT 5 139 OAK TX	O		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 8,900.00 Imprv: 106,000.00 10% Cap: 0.00 Market: 114,900.00	0.00 0.00 0.00 9,400.00 122,810.00 5,820.00 132,210.00	0.00 0.00 0.00 500.00 16,810.00 5,820.00 17,310.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP	Status: W				
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Location:			
2019-102 42470 SHARYLAND UTILITIES 1900 NORTH AKARD STREET DALLAS, TX 75501-2300 % Owner: 100.0000000000 NO CHG	921811 R AK05-02-1A BLOCK K-5 SECTION 2, 53.64 AC IN NE/COR, 53.64 AC, A-993 CO RD 26 TX	A		Ag Mkt: 37,400.00 Ag Use: 8,200.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 37,400.00	0.00 0.00 0.00 37,550.00 0.00 0.00 37,550.00	-37,400.00 -8,200.00 0.00 37,550.00 0.00 0.00 150.00
	Entities: CAD, GDS, HOS, SVE, WHP, WLE, WNX	Status: W				
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Location:			

2019

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-103 42470 SHARYLAND UTILITIES 1900 NORTH AKARD STREET DALLAS, TX 75501-2300	921812 R BLOCK K-5 SECTION 3 ,26.36 AC IN SE/COR, 26.36 AC, A-17 CO RD 26 TX	AK05-03-1A	A		Ag Mkt: 13,200.00 Ag Use: 1,700.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 13,200.00	0.00 0.00 0.00 39,820.00 0.00 0.00 39,820.00	-13,200.00 -1,700.00 0.00 39,820.00 0.00 0.00 26,620.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, GDS, HOS, SWI, WHP, WLE, WNX Exemptions: : Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A			Status: W Location:			
2019-104 31795 HERNANDEZ, GRISELDA 207 SAN JOSE HEREFORD, TX 79045-9045	7815 R FINLAN, BLOCK 7, LOT 3-4 105 COLUMBUS STREET TX	SFIN-7-1-4	O		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 1,800.00 Imprv: 28,800.00 10% Cap: 7,424.00 Market: 30,600.00	0.00 0.00 0.00 1,800.00 51,720.00 20,186.00 53,520.00	0.00 0.00 0.00 0.00 22,920.00 12,762.00 22,920.00
% Owner: 100.0000000000 I would like to know why my taxes were increased so much and what this means in the future for me. I would like to speak in person with the Appraisal Review Board.	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: HS Reason Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A :			Status: F Location:			
2019-105 42016 TORRES, LUIS PARRA 216 STAR HEREFORD, TX 79045	1588 R EVANTS BLOCK 22 BARBER LOT 44 (S/2) & LOT 45 216 STAR TX	SE22B-44-45	O		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 9,300.00 Imprv: 78,100.00 10% Cap: 6,550.00 Market: 87,400.00	0.00 0.00 0.00 9,260.00 85,510.00 5,835.00 94,770.00	0.00 0.00 0.00 -40.00 7,410.00 -715.00 7,370.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: HS Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A			Status: NS Location:			
2019-106 41696 GILTER, CAMRON & KINSEY 818 COLUMBIA HEREFORD, TX 79045	22892 R KNOB HILL, BLOCK 3, LOT 12 S56.24' AND THE N24.93' OF LOT 13 818 COLUMBIA TX	SKH-3-12-13	O		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 12,000.00 Imprv: 153,300.00 10% Cap: 0.00 Market: 165,300.00	0.00 0.00 0.00 12,700.00 166,930.00 0.00 179,630.00	0.00 0.00 0.00 700.00 13,630.00 0.00 14,330.00
% Owner: 100.0000000000 We are protesting because of the houses being built across the street from ours. There is no way to know how much they will effect the value of our home until they are finished.	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: HS Reason Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A :			Status: S Location:			

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-107 32878 ADM CORN PROCESSING PO BOX 1470 DECATUR, IL 62525-2525	920545 P BUSINESS PERSONAL PROPERTY Canola pellets - new account for 2014 3355 CO RD 1 TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 4,217,900.00	0.00 0.00 0.00 0.00 0.00 0.00 2,698,470.00	0.00 0.00 0.00 0.00 0.00 0.00 -1,519,430.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: FR Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A Q05 - OTHER					
2019-108 21312 MCGOWAN, JAMES B & LUCY 4059 CO RD Q HEREFORD, TX 79045-9045	8681 R TOWNSHIP 3 RANGE 3 SECTION 32 SW/4 (except a 15.05 acre tract), 144.95 AC 3704 HWY 214 TX	O		Ag Mkt: 103,100.00 Ag Use: 11,300.00 Other: 0.00 Land: 6,000.00 Imprv: 164,400.00 10% Cap: 0.00 Market: 273,500.00	103,820.00 11,310.00 0.00 6,000.00 164,480.00 0.00 274,300.00	720.00 10.00 0.00 0.00 80.00 0.00 800.00
% Owner: 100.0000000000 Don't understand why the property value increased \$26,000 from last year.	Entities: CAD, GDS, HOS, SWC, WNX Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE					
2019-109 21312 MCGOWAN, JAMES B & LUCY 4059 CO RD Q HEREFORD, TX 79045-9045	8654 R TOWNSHIP 3 RANGE 3 SECTION 15, N/2 320AC 4059 CO RD Q TX	O		Ag Mkt: 222,600.00 Ag Use: 48,700.00 Other: 0.00 Land: 6,000.00 Imprv: 406,100.00 10% Cap: 0.00 Market: 634,700.00	222,600.00 50,240.00 0.00 6,000.00 474,280.00 23,270.00 702,880.00	0.00 1,540.00 0.00 0.00 68,180.00 23,270.00 68,180.00
% Owner: 100.0000000000 Appraised value of house last year was \$406,100; this year \$500,590. Basically no improvements have been made and the house and other improvements are a year older.	Entities: CAD, GDS, HOS, SWC, WNX Exemptions: HS, OV65 Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE					
2019-110 21312 MCGOWAN, JAMES B & LUCY 4059 CO RD Q HEREFORD, TX 79045-9045	920876 R TOWNSHIP 3 RANGE 3 SECTION 11, 3.27 AC IN THE NW/CORNER	O		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 9,800.00 Imprv: 46,700.00 10% Cap: 0.00 Market: 56,500.00	0.00 0.00 0.00 9,810.00 50,280.00 0.00 60,090.00	0.00 0.00 0.00 10.00 3,580.00 0.00 3,590.00
% Owner: 100.0000000000 The valuation went from \$46,700 to \$76,590. ~\$30,000 rise. The house is basically not habitable--we use it for storage. The pens are only useable because we've added portable panels. The horsebarn has been there probably 20 years. Once again (there are 2 other protests), this property is located on or adjacent to land we own or lease, so would not be attractive to an outside buyer.	Entities: CAD, GDS, HOS, SWC, WNX Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE					

203

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-111 38417 FIJI HOTEL GROUP, LLC 1400 W 1ST HEREFORD, TX 79045	25475 R WOMBLE DEATLEY 3.405 ACRES (Part of Blocks 7 & 8) see meets & bounds 1400 W 1ST TX	SWODA-TR8B	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 374,600.00 Imprv: 2,336,400.00 10% Cap: 0.00 Market: 2,711,000.00	0.00 0.00 0.00 374,550.00 2,336,440.00 0.00 2,710,990.00	0.00 0.00 0.00 -50.00 40.00 0.00 -10.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE Reason: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A						
2019-112 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525	11710 P EQUIPMENT, INVENTORY, VEHICLES, F&F S PROGRESSIVE	5 12 20004	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 2,992,500.00	0.00 0.00 0.00 0.00 0.00 0.00 2,610,250.00	0.00 0.00 0.00 0.00 0.00 0.00 -382,250.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE Reason: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A Q05 - OTHER						
2019-113 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525	27440 P PERSONAL PROPERTY (Inventory) TX	5 12 2201	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 5,966,100.00	0.00 0.00 0.00 0.00 0.00 0.00 13,470,660.00	0.00 0.00 0.00 0.00 0.00 0.00 7,504,560.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE Reason: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A Q05 - OTHER						
2019-114 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525	27439 P INVENTORY	5 11 2104	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 4,261,200.00	0.00 0.00 0.00 0.00 0.00 0.00 4,121,720.00	0.00 0.00 0.00 0.00 0.00 0.00 -139,480.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE Reason: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A Q05 - OTHER						

702

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-115 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525 % Owner: 100.0000000000	27461 P RAILROAD TRACKAGE	5 11 20004	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP			Status: S	10% Cap: 0.00	0.00	0.00
	Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A Q05 - OTHER			Location:	Market: 278,400.00	278,380.00	-20.00
2019-116 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525 % Owner: 100.0000000000	27460 P PERSONAL PROPERTY 6.7 MILES W OF MAIN ST ON HWY 60 S OF HWY MACHINERY & EQUIPMENT	5 11 20002	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP			Status: S	10% Cap: 0.00	0.00	0.00
	Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A Q05 - OTHER			Location:	Market: 2,739,600.00	2,504,190.00	-235,410.00
2019-117 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525 % Owner: 100.0000000000	27835 P SCALES - PELLET		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP			Status: S	10% Cap: 0.00	0.00	0.00
	Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A Q05 - OTHER			Location:	Market: 14,600.00	14,600.00	0.00

205

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-118 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525 % Owner: 100.0000000000	27438 P RAILROAD LOCOMOTIVE	5 11 2103 A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 7,200.00	0.00 0.00 0.00 0.00 0.00 0.00 7,180.00	0.00 0.00 0.00 0.00 0.00 0.00 -20.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP					
	Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A : Q05 - OTHER					
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2019-119 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525 % Owner: 100.0000000000	27437 P VEHICLES	5 11 2102 A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 3,300.00	0.00 0.00 0.00 0.00 0.00 0.00 3,300.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP					
	Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A : Q05 - OTHER					
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2019-120 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525 % Owner: 100.0000000000	27436 P COMPUTERS	5 11 2101 A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 42,600.00	0.00 0.00 0.00 0.00 0.00 0.00 42,580.00	0.00 0.00 0.00 0.00 0.00 0.00 -20.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP					
	Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A : Q05 - OTHER					

206

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-121 31761 ADM GRAIN (Archer Daniels Midland Company) % Tax Department P O BOX 1470 DECATUR, IL 62525-2525 % Owner: 100.0000000000	26620 P 5 11 2100 FURNITURE & FIXTURES OFFICE EQUIPMENT	A		0.00	0.00	0.00
			Status: S	0.00	0.00	0.00
			Location:	0.00	0.00	0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP			0.00	0.00	0.00
	Exemptions:			900.00	870.00	-30.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					
	: Q05 - OTHER					
2019-122 40743 TX HEREFORD WIND, LLC %HEREFORD WIND PROJECT/EDF RENEWABLE ASSET HOLDINGS 15445 INNOVATION DRIVE SAN DIEGO, CA 92128 % Owner: 100.0000000000	920808 R M7-42-P BLOCK M-7 SECTION 42 WIND FARM AND BLDGS	A		0.00	0.00	0.00
			Status: S	0.00	0.00	0.00
			Location:	219,495,500.00	209,980,250.00	-9,515,250.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX			0.00	0.00	0.00
	Exemptions: AB, ECO			219,495,500.00	209,980,250.00	-9,515,250.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					
2019-123 31849 TEJAS INDUSTRIES INC. P O BOX 9800 AMARILLO, TX 79105 % Owner: 100.0000000000	11735 P 5 12 21003 BUSINESS PERSONAL PROPERTY 60 HWY 2943 TX	A		0.00	0.00	0.00
			Status: S	0.00	0.00	0.00
			Location:	0.00	0.00	0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP			0.00	0.00	0.00
	Exemptions: FR			34,906,100.00	113,103,660.00	78,197,560.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					
2019-124 31849 TEJAS INDUSTRIES INC. P O BOX 9800 AMARILLO, TX 79105 % Owner: 100.0000000000	5593 R AK03-39-1 BLOCK K-3 SECTION 39 NW/4, 162.39 AC, A-287 ROAD.7 TX	A		80,400.00	80,390.00	-10.00
			Status: S	12,300.00	12,700.00	400.00
			Location:	0.00	0.00	0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX			164,000.00	164,000.00	0.00
	Exemptions:			5,849,400.00	59,272,050.00	53,422,650.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			0.00	0.00	0.00
	: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A			6,093,800.00	59,516,440.00	53,422,640.00

201

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-125 43290 MORGAN, DONAVON SR. & NANCY P.O. BOX 184 WILDORADO, TX 79098	921445 R B7-25-2a BLOCK 7 SECTION 25 ,3.434 AC IN THE SW/CORNER OF E/2, 3.434 AC, A-120 4651 CO RD 20 TX	A		0.00	7,300.00	7,300.00
			Ag Mkt:	0.00	7,300.00	7,300.00
			Ag Use:	0.00	390.00	390.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	8,600.00	3,000.00	-5,600.00
		Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX		10% Cap:	0.00	0.00	0.00
agreed per phone conversation to a settlement of \$3K/ac with ag value on 2.434 acres. mp	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Market:	8,600.00	10,300.00	1,700.00
	:					
2019-126 43373 CENTURYLINK COMMUNICATIONS %DUFF & PHELPS, LLC PO BOX 2629 ADDISON, TX 75001	921480 P BUSINESS PERSONAL PROPERTY	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
		Status: S	Ag Use:	0.00	0.00	0.00
			Other:	0.00	0.00	0.00
		Location:	Land:	0.00	0.00	0.00
			Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
Property was already deleted per rendition. so sent s&w mp	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Market:	100.00	100.00	0.00
	:					
2019-127 43652 MARTIN, PHILLIP & DEANN 343 HICKORY HEREFORD, TX 79045	28096 R SWELST-2-3 WELSH LONE STAR BLK 2 LOT 3 343 HICKORY TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
		Status: S	Ag Use:	0.00	0.00	0.00
			Other:	0.00	0.00	0.00
		Location:	Land:	10,300.00	10,970.00	670.00
			Imprv:	138,500.00	146,390.00	7,890.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions: HS		Market:	148,800.00	157,360.00	8,560.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					
	:					
2019-128 40674 STRIPE LLC 8111 WESTCHESTER DR STE DALLAS, TX 75225-6142	4702 R SHFD-78-1A HEREFORD BLK 78, N100' 116 S 25 MILE AVE TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
		Status: W	Ag Use:	0.00	0.00	0.00
			Other:	0.00	0.00	0.00
		Location:	Land:	115,200.00	115,230.00	30.00
			Imprv:	97,500.00	97,550.00	50.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Market:	212,700.00	212,780.00	80.00
	:					

208

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-129 42217 HIGH IMPACT PROPERTIES-TEXAS,LTD. 6306 IOLA,SUITE 200 LUBBOCK, TX 79424	10311 R SBB2-7-5A BLUEBONNET UNIT II BLK 7 LOT 4 (S50') & W225' OF LOT 5 600 N 25 MILE AVE TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 258,300.00 Imprv: 309,300.00 10% Cap: 0.00 Market: 567,600.00	0.00 0.00 0.00 258,280.00 356,480.00 0.00 614,760.00	0.00 0.00 0.00 -20.00 47,180.00 0.00 47,160.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: W Location:			
2019-130 42470 SHARYLAND UTILITIES 1900 NORTH AKARD STREET DALLAS, TX 75501-2300	920396 P M7-47-1B-P1 LS03 3.43 MILES 345 KV, WILDORADO ISD	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 2,658,500.00	0.00 0.00 0.00 0.00 0.00 0.00 3,724,500.00	0.00 0.00 0.00 0.00 0.00 0.00 1,066,000.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, SWI, WHP, WLE Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			
2019-132 42470 SHARYLAND UTILITIES 1900 NORTH AKARD STREET DALLAS, TX 75501-2300	920397 P M7-47-1B-P2 LS03 2.12 MILES 345 KV VEGA ISD	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 1,345,500.00	0.00 0.00 0.00 0.00 0.00 0.00 2,861,300.00	0.00 0.00 0.00 0.00 0.00 0.00 1,515,800.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, SVE, WHP, WLE Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: W Location:			
2019-133 42470 SHARYLAND UTILITIES 1900 NORTH AKARD STREET DALLAS, TX 75501-2300	920164 P M7-47-1B-P INDUSTRIAL PERSONAL PROPERTY (SUB STATION & 26.89 MILES 345 KV)HISD 4506 FM 1259 TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 30,002,200.00	0.00 0.00 0.00 0.00 0.00 0.00 37,674,420.00	0.00 0.00 0.00 0.00 0.00 0.00 7,672,220.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			

209

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-134 30066 VALOR TELECOM ENTERPRISES 4001 N RODNEY PARHAM RD LITTLE ROCK, AR 72212-2442	12395 P 59-12230 TELEPHONE LINES & APPURTENANCES - DEAF SMITH CO - ADRIAN ISD	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 19,200.00	0.00 0.00 0.00 0.00 0.00 0.00 18,580.00	0.00 0.00 0.00 0.00 0.00 0.00 -620.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, SAD Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			
2019-135 30066 VALOR TELECOM ENTERPRISES 4001 N RODNEY PARHAM RD LITTLE ROCK, AR 72212-2442	12397 P 59-12232 TELEPHONE LINES & APPURTENANCES - DEAF SMITH CO - VEGA ISD TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 62,300.00	0.00 0.00 0.00 0.00 0.00 0.00 60,340.00	0.00 0.00 0.00 0.00 0.00 0.00 -1,960.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, SVE, WHP, WLE Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			
2019-136 30066 VALOR TELECOM ENTERPRISES 4001 N RODNEY PARHAM RD LITTLE ROCK, AR 72212-2442	12398 P 59-12233 TELEPHONE LINES & APPURTENANCES - HEREFORD ISD AREA	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 11,400.00	0.00 0.00 0.00 0.00 0.00 0.00 11,020.00	0.00 0.00 0.00 0.00 0.00 0.00 -380.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			
2019-137 30066 VALOR TELECOM ENTERPRISES 4001 N RODNEY PARHAM RD LITTLE ROCK, AR 72212-2442	26325 P TELEPHONE LINE & APPURTENANCES IN WILDORADO ISD TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 29,400.00	0.00 0.00 0.00 0.00 0.00 0.00 28,530.00	0.00 0.00 0.00 0.00 0.00 0.00 -870.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, SWI, WHP, WLE Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-138 11815 W T SERVICES INC P O BOX 1737 HEREFORD, TX 79045-9045	11738 P 59-20430		A	Ag Mkt:	0.00	0.00	0.00
	INDUSTRIAL PERSONAL PROPERTY - FIBER LINES			Ag Use:	0.00	0.00	0.00
			Status: S	Other:	0.00	0.00	0.00
	119 E 4TH STREET TX			Land:	0.00	0.00	0.00
			Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			10% Cap:	0.00	0.00	0.00
	Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE			Market:	287,200.00	314,390.00	27,190.00
	Reason: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A						
2019-139 11815 W T SERVICES INC P O BOX 1737 HEREFORD, TX 79045-9045	11815 P 5 12 2105		A	Ag Mkt:	0.00	0.00	0.00
	INVENTORY & W T SERVICES PHONE SERVICE (WEST TEXAS RURAL TELEPHONE COOP)			Ag Use:	0.00	0.00	0.00
			Status: S	Other:	0.00	0.00	0.00
	3429 US HWY 385			Land:	0.00	0.00	0.00
			Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP			10% Cap:	0.00	0.00	0.00
	Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE			Market:	26,000.00	23,650.00	-2,350.00
	Reason: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A						
2019-140 41714 FEEDYARDS INC. %CACTUS FAMILY FARMS PO BOX 3050 AMARILLO, TX 79116-3050	5579 R AK03-37-2		A	Ag Mkt:	0.00	0.00	0.00
	BLOCK K-3 SECTION 37 S/2, 320 AC, A-286			Ag Use:	0.00	0.00	0.00
			Status: W	Other:	0.00	0.00	0.00
	ROAD.8 TX			Land:	480,000.00	480,000.00	0.00
			Location:	Imprv:	1,539,000.00	2,824,480.00	1,285,480.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP			10% Cap:	0.00	0.00	0.00
NO CHG	Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE			Market:	2,019,000.00	3,304,480.00	1,285,480.00
	Reason: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A						
2019-141 11815 W T SERVICES INC P O BOX 1737 HEREFORD, TX 79045-9045	24960 P		A	Ag Mkt:	0.00	0.00	0.00
	ANTENNA & HEADEND- 5 MILES OF CABLE OUTSIDE CITY LIMITS			Ag Use:	0.00	0.00	0.00
			Status: S	Other:	0.00	0.00	0.00
	E 15TH TX			Land:	0.00	0.00	0.00
			Location:	Imprv:	0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP			10% Cap:	0.00	0.00	0.00
	Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE			Market:	60,000.00	56,000.00	-4,000.00
	Reason: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A						

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-142 11815 W T SERVICES INC P O BOX 1737 HEREFORD, TX 79045-9045	27458 P PERSONAL PROPERTY	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 149,400.00	0.00 0.00 0.00 0.00 0.00 0.00 149,400.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			
2019-143 11815 W T SERVICES INC P O BOX 1737 HEREFORD, TX 79045-9045	918967 P PERSONAL PROPERTY	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 980,900.00	0.00 0.00 0.00 0.00 0.00 0.00 948,260.00	0.00 0.00 0.00 0.00 0.00 0.00 -32,640.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			
2019-144 11815 W T SERVICES INC P O BOX 1737 HEREFORD, TX 79045-9045	921129 P FIBER LINE OUTSIDE CITY LIMITS	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 18,000.00	0.00 0.00 0.00 0.00 0.00 0.00 16,800.00	0.00 0.00 0.00 0.00 0.00 0.00 -1,200.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			
2019-145 40113 WEST TEXAS RURAL TELEPHONE %DUFF AND PHELPS P O BOX 2629 ADDISON, TX 75001-2629	12165 P B) ACCESS LINES - FRIONA ISD - DEAF SMITH CO 4 S 385 HWY (SO IND PK)	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 12,200.00	0.00 0.00 0.00 0.00 0.00 0.00 9,110.00	0.00 0.00 0.00 0.00 0.00 0.00 -3,090.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, SFR, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			

212

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-146 40113 WEST TEXAS RURAL TELEPHONE %DUFF AND PHELPS P O BOX 2629 ADDISON, TX 75001-2629 % Owner: 100.0000000000	12166 P 5 12 21030 A) ACCESS LINES, COE (DAWN, MILO CENTER, WESTWAY) EQUIP, MATERIAL, FIXTURES, VEHICLES TX	A	Ag Mkt: Ag Use: Other: Land: Imprv: 10% Cap: Market:	0.00 0.00 0.00 0.00 0.00 0.00 1,483,700.00	0.00 0.00 0.00 0.00 0.00 0.00 1,505,420.00	0.00 0.00 0.00 0.00 0.00 0.00 21,720.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					
2019-147 40113 WEST TEXAS RURAL TELEPHONE %DUFF AND PHELPS P O BOX 2629 ADDISON, TX 75001-2629 % Owner: 100.0000000000	12269 P 5 16 21001 C) ACCESS LINES IN WALCOTT ISD & Tower south of Walcott School TX	A	Ag Mkt: Ag Use: Other: Land: Imprv: 10% Cap: Market:	0.00 0.00 0.00 0.00 0.00 0.00 104,700.00	0.00 0.00 0.00 0.00 0.00 0.00 102,170.00	0.00 0.00 0.00 0.00 0.00 0.00 -2,530.00
	Entities: CAD, GDS, HOS, SWC Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					
2019-148 40113 WEST TEXAS RURAL TELEPHONE %DUFF AND PHELPS P O BOX 2629 ADDISON, TX 75001-2629 % Owner: 100.0000000000	26417 P 5 27 21001 F) ACCESS LINES - ADRIAN ISD - DEAF SMITH CO TX	A	Ag Mkt: Ag Use: Other: Land: Imprv: 10% Cap: Market:	0.00 0.00 0.00 0.00 0.00 0.00 15,600.00	0.00 0.00 0.00 0.00 0.00 0.00 16,400.00	0.00 0.00 0.00 0.00 0.00 0.00 800.00
	Entities: CAD, GDS, HOS, SAD Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					
2019-149 40113 WEST TEXAS RURAL TELEPHONE %DUFF AND PHELPS P O BOX 2629 ADDISON, TX 75001-2629 % Owner: 100.0000000000	26418 P 5 19 2101 G) ACCESS LINES - WILDORADO ISD - DEAF SMITH CO TX	A	Ag Mkt: Ag Use: Other: Land: Imprv: 10% Cap: Market:	0.00 0.00 0.00 0.00 0.00 0.00 10,400.00	0.00 0.00 0.00 0.00 0.00 0.00 5,470.00	0.00 0.00 0.00 0.00 0.00 0.00 -4,930.00
	Entities: CAD, GDS, HOS, SWI, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					

26

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-150 40113 WEST TEXAS RURAL TELEPHONE %DUFF AND PHELPS P O BOX 2629 ADDISON, TX 75001-2629 % Owner: 100.0000000000	27459 P 5 12 2104 EQUIPMENT, MATERIALS, F&F, VEHICLES	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	316,900.00	220,780.00	-96,120.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					
2019-151 8292 TRANSWESTERN PIPE LINE 800 E. SONTERRA BLVD., SUITE 400 SAN ANTONIO, TX 78258 % Owner: 100.0000000000	12160 P 5 12 200004 PIPELINE 16.96 MILES (1960 24') EQUIP, MATERIALS, SUPPLIES, VEH ROAD.10 TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	491,500.00	589,950.00	98,450.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					
2019-152 8292 TRANSWESTERN PIPE LINE 800 E. SONTERRA BLVD., SUITE 400 SAN ANTONIO, TX 78258 % Owner: 100.0000000000	27457 P 5 12 20021 VEHICLES	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	95,800.00	95,610.00	-190.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					
2019-153 8292 TRANSWESTERN PIPE LINE 800 E. SONTERRA BLVD., SUITE 400 SAN ANTONIO, TX 78258 % Owner: 100.0000000000	27837 P MATERIALS & SUPPLIES TX	A		0.00	0.00	0.00
			Ag Mkt:	0.00	0.00	0.00
			Ag Use:	0.00	0.00	0.00
		Status: S	Other:	0.00	0.00	0.00
			Land:	0.00	0.00	0.00
		Location:	Imprv:	0.00	0.00	0.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP		10% Cap:	0.00	0.00	0.00
	Exemptions:		Market:	18,500.00	18,450.00	-50.00
	Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE					
	: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A					

214

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-154 8292 TRANSWESTERN PIPE LINE 800 E. SONTERRA BLVD., SUITE 400 SAN ANTONIO, TX 78258 % Owner: 100.0000000000	8292 R B5B-144-1P BLOCK B-5 SECTION 144, PT NW/4 (IMPROVEMENTS ONLY - NO LAND) ROAD.11 TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 1,551,200.00 10% Cap: 0.00 Market: 1,551,200.00	0.00 0.00 0.00 0.00 1,620,130.00 0.00 1,620,130.00	0.00 0.00 0.00 0.00 68,930.00 0.00 68,930.00
	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			
2019-156 43052 WEST RANCH SOUTH LAND DST % LeeAnn Miller West Land South Ranch PO Box 1830 Wichita Falls, TX 76307 % Owner: 100.0000000000	9216 R C5&1-02-1 TOWNSHIP 5 RANGE 1 SECTION 2 ALL, 640 AC 5951 CO RD UU Adrian, TX	A		Ag Mkt: 270,900.00 Ag Use: 36,700.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00 Market: 270,900.00	300,150.00 36,530.00 0.00 3,000.00 335,200.00 0.00 638,350.00	29,250.00 -170.00 0.00 3,000.00 335,200.00 0.00 367,450.00
	Entities: CAD, GDS, HOS, SAD, WNX Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			
2019-157 43052 WEST RANCH SOUTH LAND DST % LeeAnn Miller West Land South Ranch PO Box 1830 Wichita Falls, TX 76307 % Owner: 100.0000000000	920658 R C6&2-06-1 TOWNSHIP 6 RANGE 2 SECTION 6 ALL, 640 AC TX	A		Ag Mkt: 269,100.00 Ag Use: 37,200.00 Other: 0.00 Land: 0.00 Imprv: 17,500.00 10% Cap: 0.00 Market: 286,600.00	311,150.00 37,170.00 0.00 0.00 21,430.00 0.00 332,580.00	42,050.00 -30.00 0.00 0.00 3,930.00 0.00 45,980.00
	Entities: CAD, GDS, HOS, SAD, WNX Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			
2019-158 43052 WEST RANCH SOUTH LAND DST % LeeAnn Miller West Land South Ranch PO Box 1830 Wichita Falls, TX 76307 % Owner: 100.0000000000	9224 R C5&1-10-1 TOWNSHIP 5 RANGE 1 SECTION 10 ALL, 640 AC ROAD.21 TX	A		Ag Mkt: 341,000.00 Ag Use: 63,100.00 Other: 0.00 Land: 0.00 Imprv: 7,700.00 10% Cap: 0.00 Market: 348,700.00	366,830.00 64,570.00 0.00 0.00 11,400.00 0.00 378,230.00	25,830.00 1,470.00 0.00 0.00 3,700.00 0.00 29,530.00
	Entities: CAD, GDS, HOS, SWC, WNX Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A		Status: S Location:			

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-159 43052 WEST RANCH SOUTH LAND DST % LeeAnn Miller West Land South Ranch PO Box 1830 Wichita Falls, TX 76307 % Owner: 100.0000000000	9467 R C6&1-33-1 TOWNSHIP 6 RANGE 1 SECTION 33 ALL, 640 AC (ROCK CAMP) ROAD.22 TX		A	Ag Mkt: Ag Use: Status: S Other: Land: Imprv: Location: 10% Cap: Market:	251,000.00 35,000.00 0.00 6,000.00 225,900.00 0.00 482,900.00	270,730.00 35,000.00 0.00 6,000.00 297,030.00 0.00 573,760.00	19,730.00 0.00 0.00 0.00 71,130.00 0.00 90,860.00
	Entities: CAD, GDS, HOS, SAD, WNX Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A						
2019-160 4704 TOWN & COUNTRY FOOD STORE %STRIPES LLC 100 S 25 MILE AVE. HEREFORD, TX 79045 % Owner: 100.0000000000 NO CHG	4704 R SHFD-78-2-3 HEREFORD BLK 78 LOT 2 & W/2 LOT 3 BLDG #1 100 S 25 MILE AVE TX		A	Ag Mkt: Ag Use: Status: W Other: Land: Imprv: Location: 10% Cap: Market:	0.00 0.00 0.00 328,000.00 289,200.00 0.00 617,200.00	0.00 0.00 0.00 315,140.00 289,160.00 0.00 604,300.00	0.00 0.00 0.00 -12,860.00 -40.00 0.00 -12,900.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A						
2019-161 4704 TOWN & COUNTRY FOOD STORE %STRIPES LLC 100 S 25 MILE AVE. HEREFORD, TX 79045 % Owner: 100.0000000000 NO CHG	5605 R AK03-42-D1 BLOCK K-3 SECTION 42 TR D N OF HWY 60, A-1196, 3.109 AC (BIG DADDY'S) 2901 1ST TX		A	Ag Mkt: Ag Use: Status: W Other: Land: Imprv: Location: 10% Cap: Market:	0.00 0.00 0.00 135,400.00 573,200.00 0.00 708,600.00	0.00 0.00 0.00 135,430.00 538,070.00 0.00 673,500.00	0.00 0.00 0.00 30.00 -35,130.00 0.00 -35,100.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A						
2019-162 5546 DEAF SMITH CO ELECTRIC COOP PO BOX 753 HEREFORD, TX 79045 % Owner: 100.0000000000 DEP BLDGS 5%	5395 R SM17-1-1-25 MABRY BLOCK 17 BURKS, BLOCK 1, LOTS 1-17 & 21-25 1501 E 1ST TX		A	Ag Mkt: Ag Use: Status: S Other: Land: Imprv: Location: 10% Cap: Market:	0.00 0.00 0.00 135,100.00 523,800.00 0.00 658,900.00	0.00 0.00 0.00 135,130.00 485,480.00 0.00 620,610.00	0.00 0.00 0.00 30.00 -38,320.00 0.00 -38,290.00
	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE : Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A						

9/18

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting	Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-163 43788 INGRAM CONCRETE 4301 DANHIL DRIVE BROWNWOOD, TX 76801	919603 P M7-111-C2P2 BUSINESS PERSONAL PROPERTY (INCLUDES - EQUIP,INV,ROLLING STOCK, M&E)		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP			Status: S	Market: 500,000.00	209,560.00	-290,440.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-164 38417 FIJI HOTEL GROUP, LLC 1400 W 1ST HEREFORD, TX 79045	6527 R SWODA-23-TR7 WOMBLE DEATLEY, ACRES 1.382, (GREEN SUB), W PT NORTH STREET TX		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 30,100.00 Imprv: 0.00 10% Cap: 0.00	0.00 0.00 0.00 30,100.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
% Owner: 100.0000000000 NO CHG	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			Status: W	Market: 30,100.00	30,100.00	0.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A			Location:			
2019-165 39032 GSM LAND HOLDINGS, LTD 101 SE 11TH AVE, STE 200 AMARILLO, TX 79101	8069 R 59-07322 BLOCK M-7 SECTION 151 E PT S RY, LAND & BLDGS, 213.57 AC, A-156 W HWY 60 TX		A		Ag Mkt: 34,400.00 Ag Use: 15,000.00 Other: 0.00 Land: 173,100.00 Imprv: 952,700.00 10% Cap: 0.00	34,360.00 15,510.00 0.00 173,100.00 952,680.00 0.00	-40.00 510.00 0.00 0.00 -20.00 0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP, WNX			Status: S	Market: 1,160,200.00	1,160,140.00	-60.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			
2019-166 38417 FIJI HOTEL GROUP, LLC 1400 W 1ST HEREFORD, TX 79045	27888 P BUSINESS PERSONAL PROPERTY 1400 W 1ST TX		A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 0.00 Imprv: 0.00 10% Cap: 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
% Owner: 100.0000000000 no chg	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			Status: W	Market: 38,700.00	38,720.00	20.00
	Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE			Location:			

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Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-167 26087 HERNANDEZ, POLICARPIO JR 207 SAN JOSE HEREFORD, TX 79045-9045	4269 R SHFDHS-3-9-10 HEREFORD HOUSING BLK 3 LOT 9 & LOT 10 207 SAN JOSE TX	A		0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP			0.00	0.00	0.00
	Exemptions: HS			0.00	0.00	0.00
	Reason: Q01 - INCORRECT APPRAISED (MARKET) VALUE			2,600.00	2,570.00	-30.00
	: Q02 - APPRAISAL RATIO EXCEED MEDIAN LEVEL OF A			67,000.00	70,870.00	3,870.00
				0.00	0.00	0.00
				69,600.00	73,440.00	3,840.00
2019-168 40354 APPLIED BIOSYSTEMS LLC ATTEN: TAX DEPT 5781 VAN ALLEN WAY CARLSBAD, CA 92008	920035 P SMO1A-10P1 BUSINESS PERSONAL PROPERTY - LAB EQUIPMENT 1130 E PARK TX	A		0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP			0.00	0.00	0.00
2525D	Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE			0.00	0.00	0.00
	: :			700.00	50,000.00	49,300.00
2019-169 41107 HERNANDEZ, ESEQUIEL A ET AL 207 SAN JOSE HEREFORD, TX 79045	4274 R SHFDHS-3-8 HEREFORD HOUSING BLK 3 LOT 8 205 SAN JOSE TX	A		0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP			0.00	0.00	0.00
	Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE			0.00	0.00	0.00
	: :			1,300.00	1,290.00	-10.00
				8,200.00	9,960.00	1,760.00
				0.00	0.00	0.00
				9,500.00	11,250.00	1,750.00
2019-170 43820 HERNANDEZ, ESEQUIEL A. 207 SAN JOSE HEREFORD, TX 79045	4256 R SHFDHS-1-16 HEREFORD HOUSING BLK 1 LOT 16 (LIFE EST POLICARPIO E HERNANDEZ JR) 111 DOMINGO	A		0.00	0.00	0.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP			0.00	0.00	0.00
	Exemptions: Q01 - INCORRECT APPRAISED (MARKET) VALUE			0.00	0.00	0.00
	: :			1,000.00	980.00	-20.00
				16,900.00	25,900.00	9,000.00
				0.00	0.00	0.00
				17,900.00	26,880.00	8,980.00

Case ID / Name & Address	Account / Legal / Prop Use / Situs / Meeting Appraiser	Type	Panel / Hearing	Prior Values	Current Values	Value-Change
2019-171 43208 HERNANDEZ, ESEQUIEL A. 207 SAN JOSE HEREFORD, TX 79045	4257 R SHFDHS-1-17 HEREFORD HOUSING BLK 1 LOT 17 113 DOMINGO TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 1,100.00 Imprv: 16,300.00 10% Cap: 0.00 Market: 17,400.00	0.00 0.00 0.00 1,130.00 21,370.00 0.00 22,500.00	0.00 0.00 0.00 30.00 5,070.00 0.00 5,100.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: F Location:			
2019-172 41107 HERNANDEZ, ESEQUIEL A ET AL 207 SAN JOSE HEREFORD, TX 79045	7798 R SFIN-5-12-13 FINLAN, BLOCK 5, LOT 12-13 217 BOSTON	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 1,400.00 Imprv: 0.00 10% Cap: 0.00 Market: 1,400.00	0.00 0.00 0.00 2,070.00 0.00 0.00 2,070.00	0.00 0.00 0.00 670.00 0.00 0.00 670.00
% Owner: 100.0000000000	Entities: CAD, GDS, HOS, JAC, SHF, WHP Exemptions: Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: F Location:			
2019-173 3276 BARRICK, RICKEY L 125 REDWOOD HEREFORD, TX 79045-9045	28087 R SFR-3-8-9 FIRST REALTY, BLOCK 3, LOT 8 (S50') & LOT 9 (N62') 125 REDWOOD TX	A		Ag Mkt: 0.00 Ag Use: 0.00 Other: 0.00 Land: 18,000.00 Imprv: 170,700.00 10% Cap: 0.00 Market: 188,700.00	0.00 0.00 0.00 19,110.00 178,760.00 0.00 197,870.00	0.00 0.00 0.00 1,110.00 8,060.00 0.00 9,170.00
% Owner: 100.0000000000 LOWERED TO 197,000 HIS MCHUGH APR FA CAME IN AT 180,000	Entities: CAD, CHF, GDS, HOS, JAC, SHF, WHP Exemptions: DP, HS Reason Q01 - INCORRECT APPRAISED (MARKET) VALUE		Status: S Location:			

# Properties	169	Totals	521,237,586	667,114,915	145,877,329
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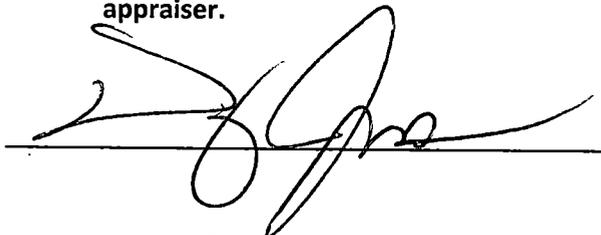
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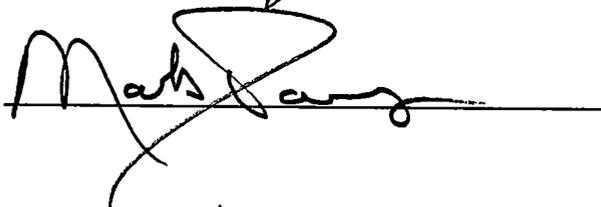
Comptroller's Property Value Study Report

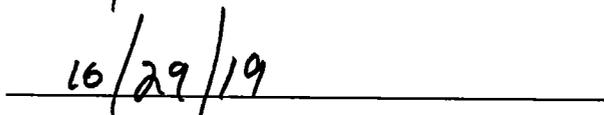
The Comptroller's Property Value Study will be done sometime during October through December 2019. The corresponding report for this study will be released in September 2020.

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

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


_____ Danny Jones C/A


_____ Mark Powers


_____ Date

Deaf Smith County Appraisal District

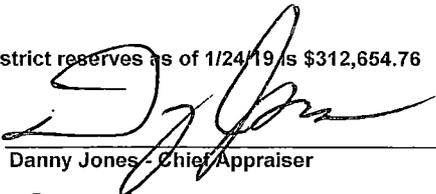
Adopted Budget: Year 2020 (With Entity Payments) Combined Appraisal and Collections

Account	2020			
	50% Collections	50% Appraisal	Total Budget	% of
Appraisal Review Board Expense	1,818	1,818	3,635	0.582154
Appraisal Supplies	200	200	400	0.064061
Audits	2,950	2,950	5,900	0.9449
Books & Subscriptions	1,980	1,980	3,960	0.634204
Building Maintenance	3,275	3,275	6,550	1.048999
Custodial & Supplies	3,600	3,600	7,200	1.153098
Dues & Memberships	893	893	1,785	0.285872
Education	5,775	5,775	11,550	1.849761
Equipment Maintenance	2,025	2,025	4,050	0.648618
Health Insurance - District	38,250	38,250	76,500	12.25166
Insurance	2,614	2,614	5,227	0.837162
Legal & Professional	2,340	2,340	4,680	0.749514
Maintenance Agreement	25,979	25,979	51,958	8.321203
Office Supplies	4,675	4,675	9,350	1.497426
Payroll Taxes	12,632	12,632	25,264	4.04603
Postage	12,700	12,700	25,400	4.067873
Professional Consultants	14,250	14,250	28,500	4.564346
Rental	3,165	3,165	6,330	1.013765
Retirement Expense	12,014	12,014	24,029	3.848252
Salary	152,768	152,771	305,537	48.93257
Telephone	2,850	2,850	5,700	0.912869
Utilities	3,700	3,700	7,400	1.185128
Vehicles	1,750	1,750	3,500	0.560534
Budget Total	312,201	312,204	624,405	100

Entity	Entity % Of Budget	Appraisal Payment	Collection Payment	Total Entity Payment
City of Hereford	6.18%	\$19,176.00	\$19,433.00	\$38,609.00
Deaf Smith County	24.62%	\$76,340.00	\$77,360.00	\$153,700.00
Hereford Regional Medical	15.45%	\$47,911.00	\$48,551.00	\$96,462.00
Amarillo College	2.45%	\$7,489.00	\$7,788.00	\$15,277.00
Hereford ISD	47.32%	\$144,590.00	\$150,850.00	\$295,440.00
Adrian ISD	0.45%	\$2,788.00	\$0.00	\$2,788.00
Friona ISD	0.04%	\$237.00	\$0.00	\$237.00
Wildorado ISD	0.44%	\$2,736.00	\$0.00	\$2,736.00
Vega ISD	0.45%	\$2,784.00	\$0.00	\$2,784.00
Llano Water District	0.01%	\$42.00	\$0.00	\$42.00
Walcott ISD	2.24%	\$6,953.00	\$7,046.00	\$13,999.00
High Plains Water District	0.32%	\$991.00	\$1,004.00	\$1,995.00
Noxious Weed District	0.05%	\$167.00	\$169.00	\$336.00
	100.00%	\$312,204.00	\$312,201.00	\$624,405.00

Deaf Smith County Appraisal District reserves as of 1/24/19 is \$312,654.76

Submitted by:


 Danny Jones - Chief Appraiser

Approved by:


 Edward Allison, Board of Directors Chairman

July 31 '19
 Date

Deaf Smith County Appraisal District

Adopted Budget: Year 2020 (With Entity Payments) APPRAISAL ONLY

Account	2020			
	50% Collections	50% Appraisal	Total Budget	% of
Appraisal Review Board Expense	1,818	1,818	3,635	0.582154
Appraisal Supplies	200	200	400	0.064061
Audits	2,950	2,950	5,900	0.9449
Books & Subscriptions	1,980	1,980	3,960	0.634204
Building Maintenance	3,275	3,275	6,550	1.048999
Custodial Contract & Supplies	3,600	3,600	7,200	1.153098
Dues & Memberships	893	893	1,785	0.285872
Education	5,775	5,775	11,550	1.849761
Equipment Maintenance	2,025	2,025	4,050	0.648618
Health Insurance - District	38,250	38,250	76,500	12.25166
Insurance	2,614	2,614	5,227	0.837162
Legal & Professional Advertising	2,340	2,340	4,680	0.749514
Maintenance Agreement	25,979	25,979	51,958	8.321203
Office Supplies	4,675	4,675	9,350	1.497426
Payroll Taxes	12,632	12,632	25,264	4.04603
Postage	12,700	12,700	25,400	4.067873
Professional Consultants	14,250	14,250	28,500	4.564346
Rental	3,165	3,165	6,330	1.013765
Retirement Expense	12,014	12,014	24,029	3.848252
Salary	152,768	152,771	305,537	48.93257
Telephone	2,850	2,850	5,700	0.912869
Utilities	3,700	3,700	7,400	1.185128
Vehicles	1,750	1,750	3,500	0.560534
Budget Total	312,201	312,204	624,405	100

Entity	2019 Levy	% of Taxes	50% 2020 Budget	(Appraisal Side) Total Entity Payment
City of Hereford	\$2,162,654.00	6.14228%	312,203	\$19,176.00
Deaf Smith County	\$8,609,389.00	24.45201%	312,203	\$76,340.00
Hereford Regional Medical Center	\$5,403,263.00	15.34611%	312,203	\$47,911.00
Amarillo College	\$844,568.00	2.39871%	312,203	\$7,489.00
Hereford ISD	\$16,306,354.00	46.31260%	312,203	\$144,590.00
Adrian ISD	\$314,398.00	0.89294%	312,203	\$2,788.00
Friona ISD	\$26,720.00	0.07589%	312,203	\$237.00
Wildorado ISD	\$308,580.00	0.87642%	312,203	\$2,736.00
Vega ISD	\$313,939.00	0.89164%	312,203	\$2,784.00
Llano Water District	\$4,702.00	0.01335%	312,203	\$42.00
Walcott ISD	\$784,148.00	2.22710%	312,203	\$6,953.00
High Plains Water District	\$111,761.00	0.31742%	312,203	\$991.00
Noxious Weed District	\$18,852.00	0.05354%	312,203	\$167.00
	\$35,209,328.00	100.00%		\$312,204.00

Deaf Smith County Appraisal District

Adopted Budget: Year 2020 (With Entity Payments) COLLECTIONS ONLY

Account	2020			
	50% Collections	50% Appraisal	Total Budget	% of
Appraisal Review Board Expense	1,818	1,818	3,635	0.582154
Appraisal Supplies	200	200	400	0.064061
Audits	2,950	2,950	5,900	0.9449
Books & Subscriptions	1,980	1,980	3,960	0.634204
Building Maintenance	3,275	3,275	6,550	1.048999
Custodial Contract & Supplies	3,600	3,600	7,200	1.153098
Dues & Memberships	893	893	1,785	0.285872
Education	5,775	5,775	11,550	1.849761
Equipment Maintenance	2,025	2,025	4,050	0.648618
Health Insurance - District	38,250	38,250	76,500	12.25166
Insurance	2,614	2,614	5,227	0.837162
Legal & Professional Advertising	2,340	2,340	4,680	0.749514
Maintenance Agreement	25,979	25,979	51,958	8.321203
Office Supplies	4,675	4,675	9,350	1.497426
Payroll Taxes	12,632	12,632	25,264	4.04603
Postage	12,700	12,700	25,400	4.067873
Professional Consultants	14,250	14,250	28,500	4.564346
Rental	3,165	3,165	6,330	1.013765
Retirement Expense	12,014	12,014	24,029	3.848252
Salary	152,768	152,771	305,537	48.93257
Telephone	2,850	2,850	5,700	0.912869
Utilities	3,700	3,700	7,400	1.185128
Vehicles	1,750	1,750	3,500	0.560534
Budget Total	312,201	312,204	624,405	100

Entity	2019 Levy	% of Taxes	50% 2020 Budget	(Collection Side) Total Entity Payment
City of Hereford	\$2,162,654.00	6.22437%	312,202	\$19,433.00
Deaf Smith County	\$8,609,390.00	24.77884%	312,202	\$77,360.00
Hereford Regional Medical Center	\$5,403,263.00	15.55123%	312,202	\$48,551.00
Amarillo College	\$866,756.00	2.49463%	312,202	\$7,788.00
Hereford ISD	\$16,788,103.00	48.31814%	312,202	\$150,850.00
Adrian ISD		0.00000%	312,202	\$0.00
Friona ISD		0.00000%	312,202	\$0.00
Wildorado ISD		0.00000%	312,202	\$0.00
Vega ISD		0.00000%	312,202	\$0.00
Llano Water District		0.00000%	312,202	\$0.00
Walcott ISD	\$784,148.00	2.25687%	312,202	\$7,046.00
High Plains Water District	\$111,761.00	0.32166%	312,202	\$1,004.00
Noxious Weed District	\$18,852.00	0.05426%	312,202	\$169.00
	\$34,744,927.00	100.00%		\$312,201.00

**Deaf Smith County Appraisal District
Adopted 2020 Split Budget**

Employee / Position	Last Year's Salary Per Year 2019	2020						
		Proposed 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	Total Wage & Benefit Cost
D Jones - Chief Appraiser	75,977.27	79,776.13	1,534.16	6,220.24	7,179.85	12,200.04	Yes	106,910.41
M Powers - Assistant Appraiser	66,189.59	69,499.07	1,336.52	5,418.92	6,254.92	12,200.04	Yes	94,709.47
L Vallejo	37,301.22	0.00	0.00	0.00	0.00	0.00	----	0.00
New Hire (LV) - Delinquent Accts. (\$38,420.26/Yr)	8,250.00	33,000.00	634.62	2,573.05	2,227.50	12,200.04	No	50,635.20
J Ellis - Tax Clerk (6 months) (\$33,000/Yr)	37,301.22	19,210.14	2,955.40	1,695.66	1,728.91	5,973.78	No	31,563.89
New Hire (JE) - Tax Clerk (9 months)	0.00	24,750.00	475.96	1,929.79	990.00	9,207.96	No	37,353.71
P Scott	39,140.00	0.00	0.00	0.00	0.00	0.00	----	0.00
New Hire (PS) - Bookkeeper	8,250.00	33,000.00	634.62	2,573.05	2,227.50	12,200.04	No	50,635.20
A Soto - Bookkeeper	31,200.00	38,000.00	730.77	2,962.90	3,420.00	12,200.04	No	57,313.71
Totals	303,609.30	297,235.34	8,302.04	23,373.61	24,028.68	76,181.94		429,121.60

Total Retirement Expense: 9% Retirement will not be paid on vacation buy back Base Retirement \$24,028.68

	Possible Unused Vac. Pay	Wage Subtotal	7.65% Soc. Sec. & Medicare Tax Expense	3% Unemployment Taxes \$9000 Max.	Total Payroll Taxes	Total Wage & P/R Tax Expense
Base Salary	\$297,235.34	\$305,537.38	\$23,373.61	\$1,890.00	\$25,263.61	\$330,800.99

Deaf Smith County Appraisal District
 Adopted 2020 Split Budget
 Budget Comparison

Account	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 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	3,340	3,635	295
Appraisal Supplies	700	775	500	600	1,850	450	800	400	400	400	0
Audits	10,000	10,000	10,000	6,800	10,000	14,000	15,000	16,000	5,900	5,900	0
Books & Subscription	2,995	2,870	3,280	2,710	3,065	3,070	3,640	3,675	4,095	3,960	(135)
Building Maintenance	4,255	9,715	4,700	5,600	4,560	5,020	4,005	6,780	6,470	6,550	80
Custodial Contract & Supplies	7,000	7,000	7,000	7,000	7,000	7,100	7,000	7,300	7,200	7,200	0
Dues & Memberships	1,710	1,670	1,750	1,830	1,780	2,205	1,725	1,205	1,260	1,785	525
Education & Seminar	8,000	7,450	7,000	8,200	8,700	7,700	7,700	12,853	9,725	11,550	1,825
Equipment Maintenance	740	1,375	3,200	785	1,850	1,950	2,500	2,800	2,950	4,050	1,100
Health Insurance-District Expense	34,000	39,000	46,100	45,700	55,050	65,500	66,500	72,700	78,100	76,500	(1,600)
Insurance	5,070	4,525	4,675	4,700	4,323	4,765	4,530	4,861	5,210	5,227	17
Legal & Professional	5,515	5,555	5,800	6,192	6,390	4,400	3,850	5,700	5,460	4,680	(780)
Maintenance Agreement	23,270	34,490	37,776	36,384	37,748	42,960	45,235	47,796	50,900	51,958	1,058
Office Supplies	8,575	8,690	10,750	9,650	9,600	9,000	8,900	8,000	9,850	9,350	(500)
Payroll Taxes	19,864	20,228	20,973	21,170	21,756	20,795	22,389	23,176	25,497	25,264	(233)
Postage	13,175	10,900	10,500	14,000	13,950	12,500	16,200	17,100	18,300	25,400	7,100
Professional Consultants	14,690	14,000	16,250	16,250	17,750	17,000	19,500	18,750	19,500	28,500	9,000
Rentals	6,305	6,290	6,700	6,805	6,825	6,565	6,540	6,275	6,360	6,330	(30)
Retirement Expense	18,762	19,093	22,339	22,566	23,243	23,940	24,658	24,881	25,840	24,029	(1,811)
Salary	238,477	243,246	252,976	255,554	263,221	271,118	279,251	281,772	306,631	305,537	(1,094)
Telephone	5,180	5,290	7,180	5,780	5,480	5,830	5,025	5,740	5,650	5,700	50
Utilities	9,000	7,160	7,160	7,410	7,770	7,500	7,120	6,780	7,300	7,400	100
Vehicles	3,000	4,800	4,000	4,000	4,200	3,900	3,900	4,000	4,000	3,500	(500)
Income: Rental, Rendition Fee, Interest	(11,700)	(10,900)	(9,500)	(9,500)	(11,800)	(11,300)	0	0	0	0	0
Totals	432,933	456,082	483,409	481,821	506,286	528,923	558,948	581,679	609,938	624,405	14,467

**Deaf Smith County Appraisal District
Adopted 2020 Split Budget**

Account Name	2020 Adopted Budget
Appraisal Review Board	
ARB Attorney	1,000
ARB Class Attendance per diem (1 class, 4 people @ \$200/day)	800
ARB Class Fees - State Comptroller's office (1 class, 4 people @ \$50/ea)	200
ARB Class Mileage (1 class, 4 members @ 100 miles X \$.58/mi)	235
ARB Meeting - Short 30 minute (2 meetings, 3 members @ \$50)	300
ARB Meeting - Full Day Protests (1 meeting, 3 members @ \$200/day)	600
ARB Meeting - Additional 1/2 day (1 meeting, 3 members @ \$100/day)	300
Meals (1 meal, 6 people @ \$25/ea)	150
Misc Supplies (ie:Tape recorder batteries/misc)	50
Total ARB Expense	3,635
Appraisal Supplies	
Meals (out appraising, BIS, MAPS reviewer)	250
Supplies (Tape measure, magnetic signs, calculator, ect.)	150
Total Appraisal Supplies	400
Audit	
Audit of Bank Accounts: Investment, Maintenance, Tax, Tex Pool	5,900
Total Audit Expense	5,900
Books and Subscriptions	
AIRPAC - Plane listings/reports (every 2 yrs, renew in 2021)	60
Hereford Brand - Newspaper (annual subscription)	50
InfoNation - Commercial Vehicle Appraisal Guide	675
Marshall & Swift	1,100
NADA:Manufactured Housing Appraisal Guide	0
Property Tax Code - Texas Comptroller every 2 yrs on the odd yr. (2 @ \$50/ea)	100
QuickBooks Desktop Pro Plus (annual subscription)	550
QuickBooks Payroll (annual subscription)	700
Truth in Taxation Software - Harris Govern (annual, March)	525
USPAP Publications (2 yr manual, renew in 2021)	0
Misc Books (Labor Law posters, Tax Code & Law books)	200
Total Books and Subscriptions Expense	3,960
Building Maintenance	
Electrical repairs (HVAC servicing, light bulb replacements)	1,500
Fire Extinguisher Service (3 extinguishers, annual inspection service)	200
Floors, foundation, front entrance & roof leaks	2,000
Plumbing Repairs	500
Sierra Springs (\$67/mo avg)	800
Tag Office (HVAC repairs)	500

227

**Deaf Smith County Appraisal District
Adopted 2020 Split Budget**

Account Name	2020 Adopted Budget
Wash Windows (4 @ \$70)	200
Witkowski Pest Control (4 sprayings @ \$80/ea)	350
Misc. (Ice melt, door key replacements, snow removal, ect.)	500
Total Building Maintenance Expense	6,550
Custodial	
Janitorial service (labor only) (\$500/mo X 12)	6,000
General supplies (breakroom & janitorial supplies)	1,200
Total Custodial Expense	7,200
Dues & Membership	
Amazon Prime	200
Credit Bureau of Hereford (credit report, \$20/mo)	300
Sam's Club Membership	0
Social Security Administration (\$35 annual fee)	35
Texas Association of Appraisal Districts (based on Appraisal Budget \$250,000-\$499,999)	800
Texas Association of Assessing Officers (3 @ \$90)	300
Texas Dept. of Licensing & Regulation - Property Tax Appraiser Lic. Fees (2 @ \$50)	100
Texas Dept. of Licensing & Regulation - Property Tax Assessor/Collector Lic. Fees (1 @ \$50)	50
Total Dues & Memberships	1,785
Education & Seminar (Includes Air Fare, Food, Hotel)	
Legislative Update:Austin-Odd yrs.	0
TAAO - North Plains Chapter - Legislative Updates	100
TAAO - North Plains Chapter - Ethics Class (2 @ \$230 per employee)	500
TAAO - North Plains Chapter - Property Tax Law (\$270 per employee)	600
TAAO - North Plains Chapter - Assessment & Collections (\$270 per person)	600
TAAO - North Plains Chapter - USPAP	300
Property Tax Institute-Austin-every yr	2,500
Public Funds:Univ. of North Tx-even yr 2020 will be in Amarillo	500
Truth in Taxation: Harris-Regional (3 people)	100
T/A Continuing Education: PAC Collection updates-Lubbock (3 people)	100
T/A Continuing Education: PAC Appraisal updates-Amarillo (3 people)	100
T/A Confererence (\$2,000 per employee)	6,000
T/A Continuing Education: Misc	150
Total Education & Seminar Expense	11,550

**Deaf Smith County Appraisal District
Adopted 2020 Split Budget**

Account Name	2020 Adopted Budget
Equipment & Equipment Maintenance	
BIS-Computer, software package and set up	2,000
Printers, scanners	1,500
WT-Phone repair	50
Misc repairs (APC battery)	500
Total Equipment Maintenance Expense	4,050
Health Insurance	
TML Health Insurance	76,500
Rates good through Aug 2019	
****See attached break down by employee	
Total Health Insurance Expense	76,500
Insurance	
TML - Building & Personal Property: 2019: Liab-\$297, Phys Damage \$914.36	1,300
TML - Auto policy: 2019: Liab-\$374, Phys dmg-\$489	900
TML - Public Official: Errors & Omissions	700
CNA Surety Bond: Public Employee Dishonesty	220
Notary Bond - 2 @ \$50/ea (add new employee; AS renews in 2022)	75
Workers Comp Insurance ***See Attached sheet	2,032
Insurance Expense	5,227
Legal & Professional	
County Clerk: Copy of Deeds (\$45/mo)	550
County Clerk: Recording Postings-Agenda (4 BOD, 3 ARB @ \$3/ea)	40
Hereford Brand: Sheriffs sale ads (must run 3 times-size varies, usually 1/4 pg X 2 sales)	240
Hereford Brand: Proposed Tax Rate (Eff tax rate) Notice (7 Qtr pg ads @ \$250/ea)	1,750
Hereford Brand: Updated Property Tax Information (Taxpayer Rights)	450
Hereford Brand: Property Tax Protest & Appeal Procedures (8 1/2 x 11 page ad)	300
Hereford Brand: Seal Bid Notice Sheriff deed strick off	50
Hereford Brand: Seal Bid Notice (2 ads/2 weeks) depository contract (Renew in 2020)	100
Hereford Brand: Budget Public Hearing Notice (1/4 pg ad, 1 time)	250
Hereford Brand: Notice of Appraised Value (1/4 pg ad)	250
Hereford Brand: Misc Notices (Employment Ad, Property Tax Rates)	200
Cafeteria Plan Administrative Fee (Wage Works, Inc)	500
Legal & Professional Expense	4,680

**Deaf Smith County Appraisal District
Adopted 2020 Split Budget**

Account Name	2020 Adopted Budget
Maintenance Agreements	
BIS Consulting - Automated backups	1,850
BIS Consulting - Email hosting	720
BIS Consulting - IT Maintenance (Server & Workstations)	6,120
BIS Consulting - Office 365 (2 @ \$144/ea)	288
BIS Consulting - Router Maintenance (Server Warranty?)	900
TA - GIS Parcel Base Map Maintenance (2018 - 4 payments @ \$1627.06)	6,520
TA - GIS Viewer Maintenance (2018 - 4 payments @ \$163.80)	720
TA - Internet ArcIMS Map Service Hosting & Administration (2018 - 4 payments @ \$248.43)	1,070
TA - PACS Appraisal - 6 licenses (2018 - 4 payments @ \$5140.34/qtr)	22,120
TA - PACS Collections - 6 licenses (2018 - 4 payments @ \$2706.94/qtr)	11,650
Total Maintenance Agreements Expense	51,958
Office Supplies	
Checks and Deposit Slip forms for bank accounts	200
Company shirts (2 each per employee @ \$50/ea)	600
Copy paper	1,000
Document shredding service	400
Envelopes	1,100
Folding Notices & Surveys (Ink Spot Printing)	350
Laser jet toner	2,500
Office Furniture (file cabinets, chairs, ect.)	500
Printed forms: Prop Ownership cards, Letterhead, Business Cards	200
Misc. Supplies: Photo paper, pens, binders, calc. ribbon, file folders, ect.	2,500
Total Office Supplies	9,350
Payroll Taxes	
Social Security & Medicare (7.65%)	23,374
State Unemployment (TX Workforce Commission 3.0%)	1,890
*****See payroll sheet	
Total Payroll Taxes Expense	25,264

**Deaf Smith County Appraisal District
Adopted 2020 Split Budget**

Account Name	2020 Adopted Budget
Postage	
January: H/S Exemption & Ag Value	200
New Law requiring a notice to everybody	7,800
January: 2nd Notice - Taxes go delinquent February 1	2,000
January/February: Ag Crop Survey with metered return mail postage	1,300
May: Delinquent Notice - 20% Attorney Fee added in July	500
May: Rendition Penalty Notice	200
June: Variverge - Notice of Appraised Value	5,700
October: Variverge - Tax Statements	5,200
December: Renditions	600
USPS: Business Reply Mail (charge for return mail address changes)	200
General postage for returning tax receipts, Certified Mail	1,500
Sales Survey's	200
Total Postage Expense	25,400
Professional/Consultant Fees	
Morgan Ad Valorem (31 Accts @ \$500; 5 @ \$750)	19,500
Patty Scott (2 months @ \$25/hr, for busy times)	9,000
Total Professional/Consultant Fees	28,500
Rental	
Benchmark: Copier Lease (\$135.19/mo)	1,630
Benchmark: Copier Usage (Avg usage \$20/mo)	240
First Financial Bank (4 parking spaces @ \$12/ea/mo)	650
Pitney Bowes Postage Meter Lease (4 Qtrs @ \$ 897.81/ea)	3,600
P.O. Box Rental	210
Total Rental	6,330
Retirement-District Expense	
Retirement Match	24,029
Total Dist. Retirement Expense	24,029

**Deaf Smith County Appraisal District
Adopted 2020 Split Budget**

Account Name	2020 Adopted Budget
Salary	
Danny Jones	79,776
Mark Powers	69,499
Lydia Vallejo	
New Hire (LV)	33,000
Joan Ellis (6 months)	19,210
New Hire (JE, 9 months)	24,750
Patty Scott	
New Hire (PS)	33,000
Anthony Soto	38,000
Unused vacation pay	8,302
Total Wage & Salary Expense	305,537
Telephone	
AT&T - Cell phones (Avg \$130.00/mo)	1,500
W T Services - Phone & Fax (Avg \$144/mo)	2,000
W T Services - Internet (Avg \$92/mo)	1,200
Misc. (phone case, power brick/cable, new phones)	1,000
Total Telephone Expense	5,700
Utilities	
Atmos Energy - Natural Gas (Avg \$120/mo)	1,400
City of Hereford - Water/Sewer (Avg \$67/mo)	1,000
Xcel Energy - Electricity (Avg \$397/mo)	5,000
Total Utilities Expense	7,400
Vehicle Expense	
Gas (Use \$225/mo avg)	2,500
Maint. & repairs: Oil changes, tires, flats, general repairs, washes	1,000
Total Vehicle Expense	3,500
Total of All Expenses	624,405

022

**Deaf Smith County Appraisal District
Adopted 2020 Split Budget
Line Item Details**

Account Name	Adopted Budget 2019	Preliminary 2020
Entity Payments		
City of Hereford	41,628	38,609
Deaf Smith County	153,796	153,700
Hereford Regional Medical Center	102,134	96,462
Amarillo College	15,493	15,277
Hereford Independent School District	272,063	295,440
Adrian ISD	3,172	2,788
Friona ISD	213	237
Wildorado ISD	2,104	2,736
Vega ISD	3,080	2,784
Llano Water District	31	42
Walcott Independent School District	13,754	13,999
High Plains Water District	2,104	1,995
Noxious Weed District	366	336
Total Entity Payments	609,938	624,405

ARB Members for 2019
(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

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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

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

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

2019 Ag Advisory Board Candidates

* Denotes current members

	Name	Term Experation
1	* David Barnett	12/31/2018
2	* Nathan Betzen	12/31/2018
3	* Dennis Brown	12/31/2018
4	* Joe Perrin	12/31/2018
5	* Thomas Schlabs	12/31/2019
6	* Mike Schueler	12/31/2018
7	* Craig Soloman	12/31/2018
8	* Cory Walden	12/31/2019
9	David Fetsch	
10	Ronnie Fetsch	
11	Melvin Betzen	
12	Joe Ward	
13	Tod Bradley	
14	Jared Blankenship	
15	David Wagner	
16	Darrell Bartels	
17	Greg Whitaker	
18	Jerry Homfeld	
19	Lawrence Brorman	
20	Glen Black	
21	David Cleavinger	
22	James McGowan	
23	Galen Jack	
24	Stan Fury	
25	Roy Carlson	
26	Andrew Gee	
27	Daniel Jesko	
28	John Noggler	
29		
30		