

Scurry County Appraisal District 2019 Annual Report

INTRODUCTION

The purpose of this summary report is to aid the public in better understanding the methods and techniques utilized in ad valorem appraisal of property in Scurry County. The Scurry County Appraisal District (SCAD) is a political subdivision of the state formed by the Texas Legislature in 1979. Current state law, set out in Section 6.02(a) of the Texas Property Tax Code, mandates that appraisal district boundaries are the same as the county boundaries. The Constitution of the State of Texas, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the operations of the appraisal district. This report attempts to comply with Standard 6 of the Uniform Standards of Professional Appraisal Practice. Scurry CAD maintains detailed operations manuals for appraisal use.

MISSION STATEMENT

The Scurry County Appraisal District is committed to serving taxpayers and local entities with professionalism and integrity.

- A taxpayer is not dependent on us -we are dependent on them.
- A taxpayer is not an outsider to our business but a crucial part of it.
- A taxpayer will be treated with honor, respect, courteous behavior and efficient service.

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), and
- 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 the 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,
- Approve contracts with appraisal firms selected by the chief appraiser to perform appraisal services for the district,
- Make general policies on the appraisal district's operations, and
- Biennially develop a written plan for the periodic reappraisal of all property.

To be eligible to serve on the Board of Directors, a person must have resided within the 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 as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing before they can serve in the position. The Chief Appraiser employs and directs the SCAD staff, managing all aspects of the appraisal district's operations.

The Chief performs either directly or through the district staff a variety of operations including:

- Discover, list and appraise property
- Determine exemptions and special use requests
- Organize periodic reappraisals
- Notify taxpayers, taxing units, and the public about matters that affect property value

The appraisal district office personnel include the chief appraiser, two RPA licensed appraisers, three registered appraisers currently obtaining their RPA state license, a mapping and deed clerk, business manager and two records clerks. SCAD contracts with Thomas Y Pickett & Co to appraise oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district. SCAD staff appraise residential, commercial, land, and business personal property.

Members to the Appraisal Review Board are appointed by the Board of Directors. ARB members serve two-year staggered terms. They are limited by law to serving three consecutive two-year terms. They must be certified by the Texas Comptroller. Their primary responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the Chief Appraiser for the tax years protested.

The Ag Advisory Board is appointed by the Board of Directors at the recommendation of the Chief Appraiser to aide him in determining typical practices and standards for agricultural activities in the district. They serve at the will of the Board of Directors.

TAXING JURISDICTIONS

The Scurry County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that are located within Scurry County. The entities and 2019 Certified Parcel count are:

- | | |
|-------------------------------------|----------------|
| • Snyder ISD | 76,511 parcels |
| • Hermleigh ISD | 3,372 parcels |
| • Ira ISD | 15,547 parcels |
| • Roscoe ISD (overlapping entity) | 40 parcels |
| • Colorado ISD (overlapping entity) | 1,047 parcels |
| • Scurry County | 96,517 parcels |
| • Western Texas College | 96,516 parcels |
| • Scurry County Hospital District | 96,516 parcels |
| • City of Snyder | 8,498 parcels |

PROPERTY TYPES APPRAISED The following represents a summary of property types and their certified values for 2019 for the appraisal district:

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	5,706	443,567,917
B	Multi Family Homes	45	13,423,531
C	Vacant Lot	2,107	7,907,361
D1	Qualified Ag Land	3,493	493,934,385
D2	Non- Qualified Land	811	14,342,716
E	Farm & Ranch Improvements	1,607	111,999,620
F1	Commercial Real Property	785	137,926,889
F2	Industrial Real Property	787	707,695,427
G1	Oil & Gas	62,367	1,351,065,127
J	Utilities	379	321,279,415
L1	Commercial Personal Property	604	63,993,069
L2	Industrial Personal Property	675	451,738,535
MI	Tangible Personal Mobile Home	261	11,691,398
O	Residential Inventory	78	367,680
S	Special Inventory	15	6,406,141
X	Total Exempt	14,673	142,001,043
	TOTAL MARKET VALUE		
	\$4,279,340,254		

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 Documents/Mechanic's Liens
- Mobile home installation reports
- Pictometry/EagleView (aerial photography)
- West Texas Council of Governments -911 addressing
- Advertisements
- Railroad Commission Reports(oil/gas)
- Appraisers & Realtors

EXEMPTION DATA

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites with a maximum of 20 acres:

EXEMPTIONS	SCHOOL	COUNTY	COLLEGE	CITY	*HOSPITAL	REMARKS
REGULAR HOMESTEAD	\$25,000					
OVER 65 HOMESTEAD	\$10,000					
DISABILITY HOMESTEAD	\$10,000					Doctor's Letter Medicare Card Insurance Letter
VETERAN DISABILITY	\$5,000 [^]	\$5,000 [^]	\$5,000 [^]	\$5,000 [^]	\$5,000 [^]	\$5,000 10% to 29% \$7,500 30% to 49% \$10,000 50% to 69% \$12,000 70%+ (65YRS+)
100% DISABLED VETERAN	100%	100%	100%	100%	100%	
PERCENT HOMESTEAD		20% or \$5,000 min.			20% or \$5,000 min.	
OVER 65 HOMESTEAD		\$12,000		\$7,500	\$100,000	
DISABILITY HOMESTEAD					\$100,000	
* Only Jurisdiction not eligible to be FROZEN						
^ Not Just Homestead - Any Property						
Homestead Exemption Chart / User Shared Folders - Common						

For school tax purposes, the over 65, disability, surviving spouse, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on existing buildings. Any new areas added to the homesite will cause the ceiling to be readjusted and set in the subsequent tax year.

All homeowners who qualify for the residential homestead exemption are subject to the placement of a homestead cap on their qualifying property which prohibits the increase of

taxable value on the homestead property to ten percent per year. However, the market value will be reflective of the local real estate market.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amounts, based upon these ratings, are:

<i>Disabled Veterans Exemption:</i>		
<i>DV1</i>	<i>10%-29%</i>	<i>An exemption of up to \$5,000 assessed value</i>
<i>DV2</i>	<i>30%-49%</i>	<i>\$7,500</i>
<i>DV3</i>	<i>50%-69%</i>	<i>\$10,000</i>
<i>DV4</i>	<i>70%-99%</i>	<i>\$12,000</i>

SUMMARY OF APPRAISAL DISTRICT APPRAISAL ACTIVITIES

The District’s appraisal operations for the 2019 appraisal year were based upon the SCAD Biennial Reappraisal Plan approved September 2018.

PLAN FOR PERIODIC REAPPRAISAL

Subsections (a) and (b), Section 25.18, Tax Code, are amended 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 the property;

- (B) Physical attributes of property, such as size, age, and condition;
 - (C) Legal and economic attributes; and
 - (D) 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.

REEVALUATION DECISION

The Scurry County Appraisal District, hereafter named SCAD, by policy adopted by the Chief Appraiser and Board of Directors reappraises all taxable properties or monitors the market of certain real and personal properties in the district every year with schedule changes being made if necessary. The reappraisal process does not mean that every property is reinspected each year (The re-inspection process is mentioned later in the document). Both tax years 2019 and 2020 are reappraisal years. Although, there may be some exception on certain classifications of property, when there is lack of data, budget constraints, or shortage of staff.

REAPPRAISAL AND NON-REAPPRAISAL YEAR ACTIVITIES

1. Performance Analysis – the equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current *Standard on Ratio Studies* of the International Association of Assessing Officers.
2. Available Resources – staffing and budget requirements for tax year 2019 are detailed in the 2019 budget, as adopted by, the board of directors and attached to the written biennial plan by reference. Something available now to the district is Pictometry or Eagleview Change Finder, an application that compares a previous aerial flight to a new flight for changes. It was used in the last flight comparing back to 2010 flight and proved very valuable. Pictometry or Eagleview is advanced aerial photography allowing side views (oblique) of property instead of straight down (orthogonal) aerial photo. The West Texas Council of Governments made available to the district, the flight of the city of Snyder in 2010. The Board of Directors approved the budget line item to fly the remaining portion of the county in 2010 and again the whole county in 2015/2016 for the use in the 2016-2017 year. To meet the requirements of measuring the two most complex sides and reappraisal every 3 years, Pictometry or Eagleview is very crucial and will be flown again in December of 2018 or January 2019 for use in valuation in the 2019 and 2020 years as it does take time to get the imagery back and go over. This photography is available to all government bodies within Scurry County and can be viewed by the public via a computer within the district's office. PACS Mobile, a field capture software used on a tablet computer, was made available for the 2017 appraisal year to make field inspection more efficient and accurate. However, it greatly slows the field work down in the learning process and may take several years to use more efficiently.
3. Planning and Organization – a calendar of key events with critical completion dates is prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A calendar is prepared for tax years 2019 and 2020. Production standards for field activities are calculated and incorporated in the planning and scheduling process. According to

Chapter 13 of the IAAO's *Property Appraisal and Assessment Administration*, "The second component of a good maintenance program is periodic re-inspection of all properties in the jurisdiction. No matter how good a building permit reporting and monitoring system is, undetected changes will always occur. Therefore, all properties should be routinely re-inspected (at least once every three years). Because the chief function of these inspections is to verify existing information, a drive-by inspection, during which the property and property record are compared, is usually sufficient. Two person teams, can review and verify a few hundred records per day. Routine field visits can be supplemented with information obtained from aerial photographs."

Reappraisal and re-inspection can be considered two different processes. as Chapter 13 of IAAO's *Property Appraisal and Assessment Administration* also states the following about reappraisal. " Reappraisal Decision Statutes or administrative rules sometimes impose reappraisal requirements. Some jurisdictions use a cyclical schedule, in which a portion of the jurisdiction is physically reviewed and revalued each year. Other jurisdictions revalue all properties in mass at periodic intervals, for example, every year, in response to ratio study results or external factors. Nevertheless, the resulting improvements in valuation uniformity and related benefits should justify the time and expense."

Re-inspection Cycle Plan

It was the goal and intention of the district to implement Pictometry/Eagleview with supplement field work, so the requirement of inspection and measuring of two complex sides is met. There will be field inspection of certain areas and of new improvement or issues found by Pictometry/Eagleview. For Year 2019, Pictometry/Eagleview change finder software was used to review the changes from 2015/16 to 2018/19 flight to determine if field inspection will be required to inspect properties throughout the county. The remaining commercial properties were converted to new valuation module in PACS. The reappraisal area was Snyder ISD (north part of county), however, a small portion of Hermleigh ISD goes north of Highway 180 on the east side of the county. The area is known as Inspection Area I. In addition to the above area commercial properties in all areas will be reviewed as time allows.

4. Mass Appraisal System – Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled. Harris Govern (True Automation), a division of Harris Computer, PACS software is the current CAMA system of the district. The district considers it to be one of the most advanced systems on the market today. The company is currently pushing out the new generation software at certain intervals, instead of all at once. This allows the company to control the release updates, allows better customer service, lower cost to the end user, and friendlier to the end user as it will not cause a significant learning curve.

5. Data Collection Requirements – field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle (3 years), and field or office verification of sales data and property characteristics.

6. Studies by tax year – new and/or revised mass appraisal models are tested each tax year. Ratio studies, by market area or by residential classification, are conducted on proposed values each tax year. Proposed values on each residential classification are tested for accuracy and reliability in randomly selected market areas.

7. Valuation by tax year – using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from the

International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies.

8. The Mass Appraisal Report – each tax year the tax code requires a Mass Appraisal Report to be prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal 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 referenced in this document.

9. Value defense – 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.

A calendar of key events with critical completion dates is prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A separate calendar is prepared for tax years 2019 and 2020. Production standards for field activities are calculated and incorporated in the planning and scheduling process.

2019 TAX YEAR CALENDAR OF KEY EVENTS

September -December 31, 2018

Re-inspection/Reappraisal Process Work on New Residential Schedule

Train new appraiser as soon as hired-replacement Chief Appraiser hired October

Field Card Review and inspection (PACS MOBILE in field)

New Construction inspection and appraisal

Building Permit and Mechanic Lien review and field Appraisal.

Monitor market, analyze sales (Deed processing with letters sent out for sales data)

Develop new Business Personal Property Schedules, adopt and apply new mass appraisal format for BPP through PACs.

Discovery and preparation of new Business Personal Property located in SCAD.

Review heavy active areas and determine priorities for the year

Gather Mineral information to send to valuation company

Continue on commercial property reappraisal

Prepare to mail renditions to all business and industrial owners including new accounts.

January, 2019- May, 2019

Reappraisal and Re-inspection of Mobile Home Parks and manufacture homes in parks..

Gather Apartment Rents.

Hiring and training of new employees

Check remaining Field Cards and New Construction Percent

Complete. Check newer Building Permits

Analyze problem areas and reappraise/re-inspect if needed

Continue re-inspections/reappraisal process of Commercial Properties

Mail renditions to all business and industrial owners including new accounts.

Monitor market, analyze sales (Deed processing with letters sent out for sales data)

Order new valuation material for Business Personal Property Valuation.
Begin to Value Business Personal Property. Inspect existing businesses.
Gather Mineral information to send to valuation company
Mail Letters to Operators of New Leases
Mail new/update Homesteads and Open Valuation Forms. (this may continue throughout the year as needed.)
Gather other income information on commercial properties including Motel/Hotel reports from the Comptroller's office.
Review and reappraise apartment complex units in Snyder
Inspect New Business offering information of requirements.
Determine and confirm which renditions accounts are valued by Industrial Valuation Company and mail renditions to Industrial Valuation Company. Confirm and update ownership as needed.
Gather Mineral information to send to valuation company
Agricultural Market and Productivity Valuation Gather information from local producers, gins, Ag Advisor Board Meetings, State (capitalization rate), and other agricultural sources.
Reconcile information to calculate productivity value. Analyze land sales for market study.
Work up remaining residential schedules so they can be tested in April by ratio study.
Gather remaining sales for 2019 ratio study
Train new hires
Continue re-inspections/reappraisal process
1. Inspect and reappraise.
2. Commercial Property Reappraisal
Monitor market, analyze sales (Deed processing with letters sent out for sales validation.)
Continue to Value Business Personal Property and communicate with Industrial Valuation Company.
Prepare and write Mass Appraisal Plan on or around May 15th
Prepare and send out 25.19 appraisal notices.
Review all existing and discover of bill board , cell towers, wind farm, and other type of sites.
Mail new/update Homesteads and Open Valuation Forms. (This may continue throughout the year as needed.)
May, 2019-July 25, 2019
Informal Hearings (value defense)
Prepare for value defense for formal hearings.
Continue training of new hires
Certify 2019 Values.
Gather Mineral information to send to valuation company

July 26, 2019-October 31, 2019

Review Pictometry or Eagleview Change Finder data for changes and make field cards as needed.

Continue training of new hires

Finalizing and adjusting prior to and after billing statements as needed.

Review heavy active areas and determine priorities for the year

Discovery and preparation of new Business Personal Property located in Scurry CAD's jurisdiction.

Gather Mineral information to send to valuation company

Agricultural Advisor Board Meeting

VALUATION APPROACH

Market Value

The definition of market value as established by the State Property Tax Code differs from the definition established by USPAP, therefore, a JURISDICTIONAL EXCEPTION applies.

The following definition of market value, Section 1.04 of the Texas Property Tax Code, means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- (A.) exposed for sale in the open market with a reasonable time for the seller to find a purchaser
- (B.) both the seller and the purchaser know all of the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use
- (C.) both the seller and the purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The effective date of appraisals is January 1 with the exception of inventory, which may be appraised at its market value as of September 1. To receive the September 1 appraisal date, a taxpayer must file an application by July 31.

The purpose of and intended use of the appraisals performed by the Scurry County Appraisal District is to estimate market value for ad valorem tax purposes for the taxing entities located within the boundaries of Scurry County Appraisal District. It is the goal of the staff of the Scurry County Appraisal District to provide the best possible service to the public and the taxing entities. The Scurry County Appraisal District staff promotes and adheres to the professional standards and ethics as set forth by the Texas Department of Licensing and Regulation, Texas Association of Appraisal Districts, the Texas Association of Assessing Officers, and the International Association of Assessing Officers.

AREA ANALYSIS

The universe of properties appraised by Scurry County Appraisal District falls within the physical boundaries of Scurry County.

Scurry County is located in the Central West Region of the State of Texas and covers approximately 908 square miles or 581,120 acres. The county was created in 1876 and organized June 28, 1884. It is bordered on the north by Kent County, on the south by Mitchell County, Nolan County on the southeast, Howard County on the southwest, on the east by Fisher County, and on the west by Borden County.

Scurry County is a rural county with one incorporated town, Snyder. Minerals contribute a large portion of the economic wealth to the county.

Highest and Best Use Analysis

The highest and best use of real estate is defined as the most reasonable and probable use of land that will generate the highest return to the property over a period of time. This use must be legal, physically possible, economically feasible and the most profitable of the potential uses. An appraiser's identification of a property's highest and best use is always a statement of opinion, never a statement of fact.

In order to complete the highest and best use analysis of a property, an appraiser must estimate the highest and best use as if the land were vacant. This estimate ignores the value of and the restrictions created by existing improvements. It is the highest value the land could have if it were available for any legal, physically possible and economically feasible kind of development.

In determining the highest and best use, preliminary judgments are made in the field by appraisers. The appraisers are normally aware of zoning regulations within physical boundaries of the city.

Scurry County Appraisal District property appraisal cards contain information regarding lot size and frontage; therefore, appraisers normally make judgments on physical possible use of sites in the field. Economically feasible and most profitable uses are determined by observing surrounding property. However, changes in property use require a more detailed and technical highest and best use analysis. These studies are performed in the office.

Market Analysis

National, regional, and local trends affect the universe of properties appraised in Scurry County. An awareness of social, economic, governmental and environmental conditions is

essential in understanding, analyzing, and identifying local trends that affect the real estate market.

Market analysis is performed throughout the year. Both general and specific data is collected and analyzed. An in-house ratio study is conducted at least once a year.

Examples of sources of general data include “*Trends*” issued by The Real Estate Center at Texas A&M University, “*The Statement*” published by the State Comptroller’s Office, “*The Appraiser*” published by The Texas Association of Appraisal Districts, and the “*Texas Assessor’s News*” published by the Texas Association of Assessing Officers. When possible, local sources such as lending institutions, local realtors, the Chamber of Commerce, and articles published in the local and area newspapers are used to obtain financing information, market trends and information, demographics, and labor statistics. Sales information is received from various sources. Asking prices can be gathered from the local paper and realtor listings. Information is also gathered from conversations with local real estate appraisers, agents and brokers. Sales confirmation letters are mailed to each new owner when a property changes hands.

Scurry County Appraisal District receives all property filings at the County Clerk’s office on a regular basis to track all deed transactions. From this information, sales confirmation letters are mailed to the buyer to obtain information on the sale. This information is not mandatory in the State of Texas and only a small percentage of letters are returned with useful information. This is a problem in some categories of property as there is usually inadequate sales data to perform as thorough an analysis of sales data as USPAP would require. However, every effort is made to use what data is available. The Property Tax Division also sends out sales letters and that data is made available to the appraisal district at least once a year.

Scurry County Appraisal District currently does reappraisals on an annual basis with physical inspections of all property on a biennial basis. The reappraisal includes the cyclical inspection of properties and the updating of all information on the properties. Sales and market analysis are performed each year on residential properties, as information is available. Each year new properties are inspected, measured and added to the roll. In addition, building permits within the city of Scurry are obtained and changes to accounts are made as indicated. Individual properties are also reappraised with changes to the condition as the property warrants; for example, fire, remodeling, or an addition or demolition of a portion of the improvement. Appraisers will perform detailed field inspections of properties if requested by the owner.

The appraisers performing reappraisal in the field have property record cards that contain specific information regarding the property being appraised. These cards contain brief legal descriptions, ownership interests, property use codes, property addresses, land size, sketches of improvements as well as any available detailed information of the improvements. A copy of a property record card may be obtained at the appraisal office.

Field inspections require the appraisers to check all information on the property record cards and to update if necessary. If physical inspection of the property indicates changes to improvements, the appraiser notes these changes in the field. Examples of types of changes may be condition or effective age of the improvements as well as additions to the

improvements. The classification of residential properties is also reviewed during the revaluation process. New improvements are also added at this time.

DATA COLLECTION AND VALIDATION

Scurry County Appraisal District cost and value schedules include land and residential improvements. Commercial schedules are comprised by using information from Marshall & Swift Valuation Services and local factor adjustments. Personal property schedules were developed and the Property Tax Division appraisal manual was considered. The “*Field Appraiser’s Guide*” and these guides are used in conjunction with personal property renditions and on-site inspections. (Marshall & Swift Valuation Service is a national based cost manual and is generally accepted throughout the nation by the real estate industry. The cost manual is based on cost per square foot and also the unit place method. The unit in place method involves the estimated cost by using actual building components. This national based cost information service provides the base price of buildings as per classification with modifications for equipment and additional items. The schedule is then modified for time and location.) Renditions are confidential sources and cannot be used for specific information. However, data from renditions may be compared with data from cost manuals and used to test for accuracy.

Scurry County Appraisal District schedules are then formulated from a combination of each of these sources. Schedules may also be modified by use of local market data (sales information) to further insure the accuracy of the cost and valuation schedules.

Data on individual properties is also collected from the field, compiled and analyzed. Buildings and other improvements are inspected in the field, measured and classified. The appraiser estimates the age of improvements and determines the condition of the improvements. This data is used to compile depreciation (loss of value) tables, and any notes pertaining to the improvements are made at this time.

Currently, single family dwellings are classified for quality and type of construction, whether frame or brick veneer. The classifications range from a class 1 to a class 6. Class 1 is the most basic of structures using the poorest quality materials and lowest workmanship while a class-6 structure is of the highest possible quality using only the best of materials and the highest and best quality workmanship available. For any dwelling that exceeds the general description of the top-most classification, a special class is assigned.

Age of building is used to estimate depreciation and based on effective age of the improvements. Effective age is the age the property appears to be due to maintenance and upkeep. Effective age for a house that is properly maintained may be its actual or chronological age. However, if a structure suffers from deferred maintenance due to neglect, its effective age may be older than the actual age. In contrast, if a house is an older structure and has been remodeled or updated, its effective age may be less than its actual age.

Depreciation is also estimated by condition of the improvements. Condition ranges from unsound to excellent. Appraisers in the field usually inspect structures from exterior perspectives. The interior condition is assumed to be similar to the exterior. However, if the taxpayer requests, an interior inspection may be made.

Foundation failure may occur in varying degrees and may also result in loss of value. The appraiser makes allowances for foundation problems on a case by case basis.

Additional depreciation may be estimated for a variety of reasons including functional obsolescence resulting from bad floor plans or out of date construction methods. Economic obsolescence results from a loss of value to a property due to adverse influences from outside the physical boundaries of the property. Examples on economic obsolescence may be proximity to correctional facilities, location of residences outside city limits with no access to city amenities, residences located on farm and ranch land, etc.

Valuation Analysis

Scurry County Appraisal District valuation schedules are divided into three main classifications: residential, commercial, and personal property. These schedules are based on the most appropriate data available. Miscellaneous special categories such as mobile homes, special inventory, and agricultural land are appraised using different techniques, which are addressed later in this report. Depreciation tables/schedules are also included within these schedules. These tables are calibrated from costs as well as sales data and updated as needed. These tables and schedules are included in the “*Appraisal Manual*” maintained by the appraisal district.

Residential Schedules:

Residential valuation schedules are cost based tables modified by actual sales data from the county. That is, the cost reflects actual replacement cost new of the subject property. Market research indicates that the common unit of comparison for new residential construction as well as sales of existing housing is the price paid per square foot. The value of extra items is based on their contributory value to the property. This value may be estimated by the price per square foot or a value of the item as a whole. This data is extracted from the market by paired sales analysis and conversations with local appraisers and brokers.

The residential schedule is based on the size, age, and condition of structure, quality of construction, contributory value of extra items and land value. Each of these variables has a direct impact on the cost as well as the property. The following is an example of each of the variables and how they affect market value:

1. **Quality of construction:** Residential construction may vary greatly in quality of construction. The type of construction affects the quality and cost of material used, the quality of the workmanship as well as the attention paid to detail. The cost and value of residential property will vary greatly depending on the quality of the construction. As stated above, the District’s residential schedules currently class houses based on quality of construction from + to 6. This classification schedule is based on the Property Tax Division’s definitions of residential classes of dwellings with modification for local market.
2. **Size of structure:** The size of a structure also has a direct impact on its cost as well as value. The larger the structure, the less the cost per square foot. Scurry County Appraisal District’s schedules are graduated in size increments from 100 to 200 square feet, depending on market conditions.

3. Condition of improvements: Scurry County Appraisal District rates conditions from unsound or unusable to excellent. Properties that in the opinion of the appraiser are unlivable may be taken off the schedule and given a salvage value.
4. Age of structure: Scurry County Appraisal District's residential depreciation schedule groups depreciation factors or percentages together in approximately five-year clusters, until the maximum amount of depreciation is reached. As stated above, effective age and chronological age may be the same or different depending on the condition of the structure.
5. Extra items: As stated above, extra items are valued according to their contributory value to the whole. Examples of extra items include storage buildings, swimming pools, fireplaces, additional baths, etc.
6. Land value: Scurry County Appraisal District values land based on market transactions when possible. As there are not always market transactions available, other recognized methods of land valuation may be used. The two most common methods are the land residual method and the land ratio method. Land schedules are available at the appraisal district office.

Commercial Schedules

Commercial properties are valued using valid market transactions in the area, along with Marshall and Swift Valuation schedules for commercial property. Replacement cost new is determined and then adjusted for location. Depreciation is then applied using physical observation of the property.

Personal Property Schedules

The personal property schedules are utilized to value business furniture, fixtures and equipment. Business inventory is also taxable by law. Business vehicles located within the appraisal district boundaries are also appraised for ad valorem tax purposes.

Business personal property values are derived from several sources. Business owners are required by Texas Law to render their income producing personal property each year. It is the experience of the district that we receive approximately eighty percent (80%) of the business renditions. Rendered values are used on business personal property if the value is reasonable for the type of business and is within acceptable ranges when compared to the PTD personal property schedules for the type of business rendered. Should the rendered values not be acceptable, the PTD schedules are applied to establish values. Value on all business personal property not rendered is established using PTD schedules for the type of business being valued. Depreciation is determined by the age of the property and its expected life. Schedules are available in the appraisal district office.

Business vehicles are valued based on the NADA Used Car Guide trade-in value for the particular make, model, and age of the vehicle. The trade-in value may also be obtained from websites available on the internet. When adverse factors such as high mileage are known, then the appropriate adjustments are made to the value. The Scurry County Appraisal District uses "Just Texas" to identify vehicles registered in Scurry County as commercial vehicles.

Statistical Analysis

Statistics are a way to analyze data and study characteristics of a collection of properties. In general, it is not feasible to study the entire population. Therefore, statistics are introduced into the process.

Scurry County Appraisal District's statistical analysis for real estate is based on measures of central tendency and measures of dispersion. The measure of central tendency determines the center of a distribution. The measures of central tendency utilized with the aid of computer based programs are the mean, median, mode, and the weighted mean.

The measure of dispersion calculated is the co-efficient of dispersion. This analysis is used to indicate the spread from the measure of central tendency. Statistical bias is measured by the price related differential (PRD). The PRD indicates how high price properties are appraised in relation to low price properties.

These statistics are included in the district's ratio study and may be obtained from the appraisal office.

Individual Value Review Procedures

In order for comparable sales data to be considered reliable it must contain a sales date, sales price, financing information, tract size and details of the improvements. Sales data is gathered by sending sales letters to the buyer of properties that the district knows changed ownership. Commercial sales are confirmed from the direct parties involved whenever possible. Confirmation of sales from local real estate appraisers is also considered a reliable source.

Sales data is compiled and the improved properties are physically inspected and photographed. All data listed on the property record card is verified and updated as needed including building classification, building size, additions or new out buildings, condition of structures and any type of change in data or characteristics that would affect the value of the property.

Individual sales are analyzed to meet the test of market value. Only arms-length transactions are considered. Examples of reasons why sales may be deleted or not considered are:

1. Properties are acquired through foreclosures or auction.
2. Properties are sold between relatives.
3. The buyer or the seller is under duress and may be compelled to sell or purchase.
4. Financing may be non-typical or below or above prevailing market rates.
5. Considerable improvements or remodeling have been done since the date of the sale and the appraiser is unable to make judgments on the property's condition at the time of the transaction.
6. Sales may be unusually high or low when compared with typical sales located in the market area. Some sales may be due to relocation or through divorce proceedings.
7. The property is purchased through an estate sale.
8. The sale involves personal property that is difficult to value.

9. There are value-related data problems associated with the sale. For example: incorrect land size or square footage of the living area.
10. Property use changes occur after the sale.

Due to the population size of Scurry County, it is very difficult to obtain sufficient sales data in some property categories to meet USPAP standards for analysis of sales and exception is taken to USPAP Standard Six in this area.

Performance Tests

Sales ratio studies are used to evaluate the district's mass appraisal performance. These studies not only provide a measure of performance but also are an excellent means of improving mass appraisal performance. Scurry County Appraisal District uses ratio studies not only to aid in the revaluation of properties, but also to test the Comptroller's Property Tax Division annual value study results.

Sales ratio studies are usually performed in the spring of the year to test cost schedules. They may also be performed at any other time deemed appropriate by the chief appraiser. At this time, individual properties which have sold are reviewed for accuracy in their data. Property record cards indicating the results of the field inspections are used to further aid in the analysis and decision making.

Ratio studies are usually done on a countywide base of all residential sales in the county and then by residential classification. The median ratio within each classification is then compared to the desired ratio to determine if schedule adjustments should be made. The coefficient of dispersion is also studied to indicate how tight the ratios are in relation to measures of central tendency ("goodness of fit" statistic). The median and coefficient of dispersion are good indicators of the types of changes, if any, that need to be made. If properties that fall outside of the common parameters (referred to as outliers) are held out or not included in the study, these properties shall be identified and explanations given for their exclusion from the ratio study. It may be necessary to depart from USPAP Standard Six in this area.

2019 Scurry CAD Chief Appraiser Annual Report

In this report of the Scurry County Appraisal District operations for the 2019 fiscal year, I, Jacqueline Martin, Chief Appraiser of the "District", discuss and report the activities of the District.

A breakdown is provided the District's performance and the goals established by management for the fiscal year ending December 31, 2019.

The Chief Appraiser is the chief administrator responsible for daily operations. The chief appraiser reports to a Board of Directors concerning the governance of the appraisal district, including budget, finance and policy matters.

The Chief Appraiser is responsible for knowledge and application of the principles and practices of the appraisal district. All District processes are under the direction of the Chief Appraiser.

The objectives of the appraisal district are as follows:

- ❖ Texas law requires appraisal districts to appraise all taxable property at 100 percent of its market value. This is the basis for all activities concerning the appraisal district.
- ❖ Appraisal Districts must comply with the requirements of the Appraisal Foundation's Uniform Standards of Professional Appraisal Practices (USPAP), which govern all aspects of property appraisal. Appraisal districts must also follow the legal requirements defined in the Texas State Property Tax Code while observing all reporting and compliance requirements set forth by the Property Tax Assistance Division of the Texas Comptroller of Public Accounts.
- ❖ Knowledge of the local economic factors and other influences affecting property values are utilized in the accurate appraisal of property.
- ❖ Mathematical and statistical tools are developed for accurate appraisal planning and action.
- ❖ Informing the public concerning property tax valuation and their rights as taxpayer.

District Activities

Governance

Chief Appraiser acted as advisor to the Board and updated the Board on the following SCAD operations:

- ❖ The Scurry CAD Board of Directors hired the 2019 Chief Appraiser in a regular meeting on October 25, 2018 to oversee operations of the appraisal district beginning January 1, 2019. Since this time, operations of the District have been developed and the plans initiated by the Chief Appraiser as directed by the Board. Board directives within approved policies and open meeting action items were put into place. Personnel was a top concern. Two employees retired in 2018 and three other employees retired in 2019. Three new employees were hired, policy and procedures updated, office equipment and furniture restructured, appraisal functions were improved for efficiency and clear job descriptions were developed with staff. Significant efforts were made in the hiring and retaining of qualified personnel to enable the District to meet and strive to exceed the established goals and standards. New in processing practices were developed.
- ❖ Deadlines were observed and met according to the Property Tax Code Calendar, including the 2019 Tax Roll Certification and the required submission of records to the state comptroller.
- ❖ Litigation requests have been met timely, meeting dates scheduled and attended, procedures monitored, and updates were passed along to the Board.
- ❖ The appraisal district office safety was evaluated. The parking lot utilized by the District was a concern.
- ❖ The 2019 Pictometry flight was conducted and processed with change finder.

Budget and Financial Management

- ❖ The District's accounting system is updated to include the current version of WolfePak software. Financial reports are utilized to allow improved internal controls and reporting.
- ❖ Financial information is presented in a complete and understandable format.
- ❖ Expenses and anticipated budget changes are noted and explained to the Board and taxing units.
- ❖ Procurement, Capitalization, Fund Balance and Investment policies are in effect.
- ❖ Quarterly Investment Reports are provided to the Board as required by the Investment Policy.
- ❖ The 2018 Financial Audit met Governmental Accounting Standards Board compliance and noted no findings.
- ❖ The 2020 Scurry CAD Budget was developed by utilizing the two prior years' budgets. The budget is

structured to be adequate in maintaining District operations.

- ❖ The current 2019 Scurry CAD Budget is 62.5% expended as of August 1, 2019 due to prudent management.
- ❖ Each budget year allows the District to build a solid foundation of critical information in which to plan for future budget expenditures.
- ❖ Management will continue to focus on the responsible stewardship of district resources.

Personnel

- ❖ Candidates were interviewed for the position of clerk/appraiser and selections were made.
- ❖ Duties were allocated within job descriptions and amended as needed based on District needs.
- ❖ Orientation was conducted with policy review. A strong emphasis was placed on developing a cooperative team with appropriate skills and a positive demeanor to work with one another and the public. The staff has proven to wholeheartedly meet project tasks delegated by the Chief.
- ❖ Cross-training is ongoing with essential District functions to promote efficiency and accuracy.
- ❖ Staff is informally evaluated with periodic individual and group meetings to discuss the current and future events of the District. An annual written evaluation will be provided.
- ❖ Feedback from employees is encouraged and necessary. Regular communication is conducted with each employee to discuss their current activities and establish any priorities. Each employee is well-suited to their job duties and works well with the group.

Board, Taxing Unit, and Public Communications

- ❖ Communication of necessary information with the SCAD Board, taxing unit administrators and public was delivered as required. I am available to attend the taxing unit board meetings as needed per request by the administrator. Numerous calls and emails to community and entity leaders, attendance at community events, the SCHD Board Meeting, presentation at the Lions Club, Chamber of Commerce membership are some of the local communications activities.
- ❖ Agenda items are explained with necessary facts to enable appropriate action by the CAD Board.
- ❖ A meeting was sponsored by SCAD to inform the Board and taxing units of the mineral value outlook by TY Pickett Appraisal and a Pictometry Update with scheduled training sessions.
- ❖ The 2020 Proposed and Approved Budget, 2019 Budget Amendments, 2020 Certified Value Estimates, 2020 Projected Values, 2020 Certified Values, Value Comparison Reports by year, and 2019 Quarterly Supplement Total Reports were delivered to the Board and taxing units.
- ❖ Various research and reporting were completed pertaining to Scurry County tax abatements and exemption totals. The information was compiled and reported as requested by the taxing units and the state comptroller.
- ❖ Information for the public was provided to the newspaper including dates and required notices for publication with other additional information located on the website.
- ❖ Other publications/website information such as the Business Personal Property Rendition Handout, Agriculture Special Use Appraisal application letters and the 2019 Appraisal Notice of Appraised Value inserts were provided

to the public in an effort to provide helpful information.

- ❖ The office hours include the lunch hour for convenience to the public.

Appraisal

- ❖ The 2020 PTAD Methods and Assistance Program review is still being conducted using the previous year's data. It is the appraisal district's goal to meet the standards in the mandatory general areas and exceeded performance levels for CAD activities.
 - ❖ The 2018 Property Value Study was successful with a median level of appraisal of 1.0.
 - ❖ The 2019 Appraisal was completed with physical inspection and appraisal of the majority of the north part of the county.
 - ❖ Ratio studies were conducted in comparing recent 2018 sales for 2019 values. Values of similar properties were evaluated for equity in appraisal. After review of the consistency of appraised values with the market activity, the mass appraisal residential valuation schedules were modified. The appraisals were retested for accuracy. Annual appraisal of all mineral, industrial and business personal property was also completed.
 - ❖ Abatement applications were verified and reported. Exemption and special use appraisal applications are verified and approved.
 - ❖ Notices of appraised value were sent to property owners allowing the required 30-day time period allotted for inquiry and protests.
 - ❖ Value defense procedures were conducted on 1804 protested accounts. The large majority were resolved in informal meetings with appraisers. The remaining value disputes were scheduled to meet with the Appraisal Review Board. Hearing notices were sent to all active protests.
 - ❖ A total of 826 cases (some involved the same lease) involving 18 owners were heard by the ARB with 314 scheduled cases not in attendance and therefore considered "no shows".
 - ❖ The ARB ruled in favor of the appraisal district in the taxing unit challenge concerning Category G-Oil and Gas, Minerals and other subsurface interests accounts.
 - ❖ Certified Values were delivered to the taxing units on or by July 25, 2019.
 - ❖ The Electronic Appraisal Roll Submission containing Certified Values was delivered to the state. The Electronic Property Transaction Submission was also sent by the deadline to the state.
 - ❖ Statistics from the 2019 Appraisal Year are below:
 - 139 Category "A" Residential Sales compared to 106 in 2017.
 - 14 new homes were built on site and completed within the past two years.
 - 8 New Category "F" Commercial Projects totaling 6.650M in permit value were new in the past two years.
 - 12 New & Used Category "M" Mobile Homes with most new-two years old.
 - 3500 more Category "G" Oil and Gas Accounts. \$69.56 *EIA Price from EIA's Annual Energy Outlook January Contract – NYMEX January contract price.*
 - 53 more Category "L" Business Personal Property Accounts
- Agricultural productivity value on cultivated land typically increased 14.56% due to the productive 2017 crop year replacing the inferior 2012 year on the five-year net-to-land calculation schedule.

Native Pasture⁴ increased 2.4% due to a slight increase in pasture leases.
Improved Pasture increased 1.4%. Agricultural Land Market Value remained steady or dropped.
3 Abatement projects are in development with three others currently under abatement until 2027.

Continuing Education

- ❖ The state-licensed appraisers are current in the requirements and individual timeframes associated with recertification. Continuing education for each employee of the appraisal district is a priority. The three state-licensed appraisers are held to required continuing education. Four additional employees are currently scheduled to register with TDLR to complete appraisal classes.
- ❖ The Big Country TAAD meetings are attended as needed by personnel. The staff will also receive appropriate training at the True Automation user meeting, the regional meeting of Perdue, Brandon, Fielder, Collins and Mott as well as BIS training and conference training. Job training, performance and discussion on District activities for all staff is a continual process.
- ❖ As Chief Appraiser, state requirements are met by attending: The Texas Association of Assessing Officers Conference, Property Tax Institute, TAAD Conference, Chief Appraiser Ethics, State Laws & Rules Update, USPAP refresher course and the PFIA Investment Officer Training.

Summary of Goals and Activities

2019 Actions approved by the Board have included:

- ❖ Insurance for the governmental entity in the areas of medical, life, ad&d, workman's compensation, liability and building contents. Texas County and District Retirement System is utilized for personnel pension benefits. Personnel policies and purchasing systems were proposed and approved by the Board.
- ❖ Workstation equipment and furniture have been purchased to accommodate the ten employees of the District.
- ❖ Numerous goals exist in striving to achieve the District's mission of *"Providing accurate and uniform appraisals based on the local market, conducted in a fair and professional environment with an emphasis on professional customer service."* This mission statement encompasses not only the legal requirements, but also the local standard of exceptional public service with an informed and helpful staff.
- ❖ Management short-term goals include continued compliance and submission of the documents for the 2019 MAP Review. All procedures within the District operations continue to

be evaluated and modified to provide the finest service, efficiency and appraisal accuracy within the scope of our work responsibilities.

- ❖ Long-term goals include ongoing efforts to educate the public concerning the purpose of the appraisal district by providing a user-friendly website and publications as well as personal service. I am also committed to the future viability of the District by retaining qualified personnel to continue improvement of District operations from year to year.

State legislators' mandates have increasingly required appraisal districts to raise the standard on services and accuracy of the business. I have implemented and monitored the short and long term strategic goals of the appraisal district. The staff has shown exemplary efforts toward the District's tasks and goals. The Scurry CAD Board of Directors has been very supportive and helpful this year in providing insight into Board expectations. Approving the necessary resources to accomplish the work has been instrumental in the District's success.

Projects scheduled to continue through 2020 include Pictometry Change Finder, PACS Mobile Utilized for photos and appraisal, new hire education, microfilm conversion, GIS conversion, consultation services utilized for appraisals and agricultural inspections on native pasture and expired land in the Conservation Reserve Program.

It has been a productive year with experience that will assist in continued improvement for the coming year. Enhancing appraisal performance and service to the entities and taxpayers will remain the top priority.

Jacqueline Martin, RPA, RTA, CTA

Certification Statement

I certify that, to the best of my 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, unbiased professional analyses, opinions, and conclusions;
- I have no present or prospective interest in the properties that are subject of this report, and I have no personal interest or bias with respect to the parties involved;
- my compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the taxing jurisdiction, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event;
- my analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice, the Board of Tax Professional Examiners, and the International Association of Assessing Officers;
- I have made, or caused to be made, a personal inspection of the properties that are the subject of this report;
- significant professional assistance was provided to me, chief appraiser of the appraisal district, by the staff appraisers, and various representatives of TY Pickett for the 2019 year.

Jacqueline Martin, RPA, RTA, CTA
Chief Appraiser
Scurry County Appraisal District

Supporting Information

SCURRY COUNTY											
2019 MARKET AND TAXABLE VALUE COMPARISON											
8-Nov-19											
CATEGORY	DESCRIPTION	2018 CERTIFIED		2018 CERTIFIED SUPP 81		2019 CERTIFIED TOTALS		2019 CERTIFIED TOTALS SUPP 25		\$ CHANGE FROM 2018 to 2019	% CHANGE
		PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE		
A	REAL RESIDENTIAL	5,857	742,348,659	5,687	448,978,938	5,706	443,567,917	5,699	443,590,260	(5,388,678)	-1.20%
B	REAL MULTIFAMILY	67	22,434,066	46	13,595,915	45	13,423,531	45	13,423,531	(172,384)	-1.27%
C	REAL VACANT	1,181	14,390,345	2,130	8,016,532	2,107	7,907,361	2,117	7,916,322	(100,210)	-1.25%
D	AG ACREAGE & IMPROVEMENTS	2,316	220,456,379	4,283	511,435,498	4,304	508,277,101	4,301	508,289,004	(3,146,494)	-0.62%
E	NON-QUALIFIED ACREAGE	849	36,346,935	1,585	110,588,831	1,607	111,999,620	1,593	111,990,113	1,401,282	1.27%
F	REAL COMMERCIAL/INDUSTRIAL	798	249,778,995	1,552	949,879,345	1,570	845,622,116	1,559	844,304,168	(105,575,177)	-11.11%
G	MINERALS	79,441	3,176,395,512	63,062	891,983,500	66,562	1,351,065,127	66,725	1,349,002,669	457,019,169	51.24%
J	REAL & TANGIBLE PERSONAL UTILITIES	806	288,574,036	380	305,047,365	390	330,969,866	390	330,969,866	25,922,501	8.50%
L	TANGIBLE PERSONAL BUSINESS	1,677	383,656,850	1,277	405,820,854	1,332	515,731,604	1,331	514,160,933	108,340,079	26.70%
M	TANGIBLE PERSONAL MOBILE HOMES	452	19,633,761	262	11,743,586	260	11,691,398	260	11,691,398	(52,188)	-0.44%
N	INTANGIBLES	-	-	-	-	-	-	-	-	-	0.00%
O	RESIDENTIAL INVENTORY	-	-	78	373,680	78	367,680	78	367,680	(6,000)	-1.61%
S	SPECIAL INVENTORY TAX	-	-	15	3,853,776	14	6,406,141	14	6,406,141	2,552,365	66.23%
X	EXEMPT PROPERTY	5,567	117,828,754	15,939	138,882,713	14,672	141,950,262	14,674	141,995,405	3,112,692	2.24%
Other	ALL OTHER CATEGORIES	-	-	-	-	-	-	-	-	-	0.00%
TOTAL MARKET VALUE		99,011	5,271,844,292	96,296	3,800,200,533	98,647	4,288,979,724	98,786	4,284,107,490	483,906,957	12.73%
EXEMPTIONS											
	HOMESTEAD	-	116,541,317	4,178	87,824,851	4,102	86,159,023	4,125	86,818,661	(1,206,190)	-1.37%
	OVER 65	-	12,767,178	1,562	17,902,664	1,521	17,406,443	1,549	17,737,833	(164,831)	-0.92%
	DISABILITY	-	-	141	-	131	-	134	-	-	0.00%
	DISABLED VETERANS	-	2,577,221	130	3,907,678	133	4,298,354	136	4,352,106	444,428	11.37%
	LESS THAN \$500 VALUE	-	517,904	872	138,462,576	891	141,556,665	901	141,602,801	3,140,225	2.27%
	POLLUTION CONTROL	-	4,852,397	10	5,336,305	14	5,546,680	14	5,546,680	210,375	3.94%
	HOMESTEAD CAP LOSS	-	16,534,059	-	7,758,144	-	5,195,945	-	5,206,504	(2,551,640)	-32.89%
	FREEPORT	-	-	3	-	3	-	3	-	-	0.00%
	CONSTITUTIONAL EXEMPT	-	117,310,850	15,067	420,137	13,781	390,747	13,773	389,754	(30,383)	-7.23%
	AMOUNT LOST TO AG USE	-	201,686,032	-	445,890,899	-	437,484,370	-	437,506,953	(8,383,946)	-1.88%
	ABATEMENTS	-	32,279,792	9	533,625,220	8	420,761,040	8	420,761,040	(112,864,180)	-21.15%
	SO	-	-	1	2	1	2	1	2	-	0.00%
TOTAL VALUE LOSSES		-	505,066,750	21,973	1,241,128,476	20,585	1,118,799,269	20,644	1,119,722,334	(121,406,142)	-9.78%
TOTAL NET TAXABLE VALUE		-	4,766,777,542	-	2,559,072,057	-	3,170,180,455	-	3,164,385,156	605,313,099	23.65%

CITY OF SNYDER											
2019 MARKET AND TAXABLE VALUE COMPARISON											
8-Nov-19											
CATEGORY	DESCRIPTION	2018 CERTIFIED		2018 CERTIFIED SUPP 81		2019 CERTIFIED TOTALS		2019 CERTIFIED TOTALS SUPP 25		\$ CHANGE FROM 2018 to 2019	% CHANGE
		PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE		
A	REAL RESIDENTIAL	4,345	337,187,310	4,338	337,022,027	4,353	333,061,002	4,344	333,063,736	(3,958,291)	-1.17%
B	REAL MULTIFAMILY	42	13,183,820	42	13,183,820	42	13,177,377	42	13,177,377	(6,443)	-0.05%
C	REAL VACANT	1,399	5,639,384	1,398	5,621,313	1,370	5,533,095	1,377	5,544,129	(77,184)	-1.37%
D	AG ACREAGE & IMPROVEMENTS	72	950,747	72	950,747	71	1,029,641	71	1,029,641	78,894	8.30%
E	NON-QUALIFIED ACREAGE	41	1,732,173	41	1,732,173	42	1,704,520	42	1,719,520	(12,653)	-0.73%
F	REAL COMMERCIAL/INDUSTRIAL	672	140,842,175	670	139,315,369	676	149,303,798	669	147,985,850	8,670,481	6.22%
G	MINERALS	638	1,591,405	638	1,591,405	647	2,548,093	647	2,548,093	956,688	60.12%
J	REAL & TANGIBLE PERSONAL UTILITIE	42	14,242,798	42	14,242,798	41	14,618,498	41	14,618,498	375,700	2.64%
L	TANGIBLE PERSONAL BUSINESS	631	88,309,144	615	84,320,320	687	115,266,850	686	116,030,367	31,710,047	37.61%
M	TANGIBLE PERSONAL MOBILE HOMES	96	3,703,244	97	3,707,933	96	3,860,704	96	3,860,704	152,771	4.12%
O	RESIDENTIAL INVENTORY	78	373,680	78	373,680	78	367,680	78	367,680	(6,000)	-1.61%
S	SPECIAL INVENTORY TAX	-	-	15	3,853,776	14	6,406,141	14	6,406,141	2,552,365	66.23%
X	EXEMPT PROPERTY	514	123,071,366	528	123,255,647	542	126,236,654	549	126,301,813	3,046,166	2.47%
TOTAL MARKET VALUE		8,570	730,827,246	8,574	729,171,008	8,659	773,114,053	8,656	772,653,549	43,482,541	5.96%
EXEMPTIONS											
	HOMESTEAD	-	-	-	-	-	-	-	-	-	0.00%
	OVER 65	960	6,960,660	1,012	7,363,785	982	7,122,447	1,000	7,253,697	(110,088)	-1.49%
	DISABILITY	-	-	100	-	91	-	94	-	-	0.00%
	DISABLED VETERANS	81	2,166,998	84	2,240,448	87	2,600,151	90	2,664,718	424,270	18.94%
	LESS THAN \$500 VALUE	129	15,373	400	123,240,275	418	126,221,663	425	126,286,822	3,046,547	2.47%
	POLLUTION CONTROL	2	187,044	2	187,044	2	186,744	2	186,744	(300)	-0.16%
	HOMESTEAD CAP LOSS	-	4,665,398	-	4,694,227	-	3,313,241	-	3,323,800	(1,370,427)	-29.19%
	FREEPORT	2	774,091	2	774,091	2	133,255	2	133,255	(640,836)	-82.79%
	CONSTITUTIONAL EXEMPT	385	123,055,993	128	15,372	124	14,991	124	14,991	(381)	-2.48%
	AMOUNT LOST TO AG USE	-	853,828	-	853,828	-	935,371	-	935,371	81,543	9.55%
	ABATEMENTS	6	13,067,991	6	13,067,991	6	23,499,730	6	23,499,730	10,431,739	79.83%
TOTAL VALUE LOSSES		1,565	151,747,376	1,734	152,437,061	1,712	164,027,593	1,743	164,299,128	11,862,067	7.78%
TOTAL TAXABLE VALUE BEFORE FREEZE		-	579,079,870	-	576,733,947	-	609,086,460	-	608,354,421	31,620,474	5.48%
	FREEZE TAXABLE	-	(90,337,179)	-	(90,337,179)	-	(92,493,940)	-	(92,493,940)	(2,156,761)	-2.39%
	FREEZE ADJUSTED TAXABLE	-	488,661,721	-	488,661,721	-	482,760,542	-	482,760,542	(5,901,179)	-1.21%
FREEZE ADJUSTED TAXABLE AFTER ACTUAL TAXES		-	546,815,432	-	546,815,432	-	545,696,461	-	545,696,461	(1,118,971)	-0.20%

SNYDER INDEPENDENT SCHOOL DISTRICT

2019 MARKET AND TAXABLE VALUE COMPARISON

8-Nov-19

CATEGORY	DESCRIPTION	2018 CERTIFIED		2018 CERTIFIED SUPP 81		2019 CERTIFIED TOTALS		2019 CERTIFIED TOTALS SUPP 25		\$ CHANGE FROM 2017 to 2018	% CHANGE
		PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE		
A	REAL RESIDENTIAL	5,856	742,346,499	5,276	420,690,552	5,295	416,512,600	5,288	416,535,136	(4,155,416)	-0.99%
B	REAL MULTIFAMILY	67	22,434,066	45	13,434,814	45	13,423,531	45	13,423,531	(11,283)	-0.08%
C	REAL VACANT	1,181	14,390,345	2,026	7,815,823	2,002	7,702,803	2,012	7,711,764	(104,059)	-1.33%
D	AG ACREAGE & IMPROVEMENTS	1,850	153,151,881	2,711	358,261,117	2,717	357,162,631	2,705	357,143,232	(1,117,885)	-0.31%
E	NON-QUALIFIED ACREAGE	806	36,008,703	1,070	75,427,941	1,079	75,055,942	1,072	75,070,944	(356,997)	-0.47%
F	REAL COMMERCIAL/INDUSTRIAL	798	249,778,995	1,238	821,312,783	1,252	750,711,275	1,244	749,393,327	(71,919,456)	-8.76%
G	MINERALS	78,421	2,835,151,702	48,803	796,295,619	51,641	1,213,093,193	51,719	1,213,362,261	417,066,642	52.38%
J	REAL & TANGIBLE PERSONAL UTILITIES	806	288,574,036	241	181,293,056	240	187,025,246	240	187,025,246	5,732,190	3.16%
L	TANGIBLE PERSONAL BUSINESS	1,584	385,079,043	1,078	355,009,360	1,125	441,400,222	1,124	442,195,601	87,186,241	24.56%
M	TANGIBLE PERSONAL MOBILE HOMES	452	19,633,761	213	9,203,896	209	9,049,861	209	9,049,861	(154,035)	-1.67%
O	RESIDENTIAL INVENTORY	-	-	78	373,680	78	367,680	78	367,680	(6,000)	-1.61%
S	SPECIAL INVENTORY TAX	-	-	15	3,853,776	14	6,406,141	14	6,406,141	2,552,365	66.23%
X	EXEMPT PROPERTY	5,567	117,828,754	13,190	133,024,601	12,222	136,134,286	12,232	136,181,519	3,156,918	2.37%
TOTAL MARKET VALUE		97,388	4,864,377,785	75,984	3,175,997,018	77,919	3,614,045,411	77,982	3,613,866,243	437,869,225	13.79%
EXEMPTIONS											
	HOMESTEAD	-	207,151,949	3,740.00	87,400,924.00	3,660	85,376,972	3,681	85,892,119	(1,148,805)	-1.32%
	OVER 65	-	17,332,201	1,400	11,601,658	1,363	11,470,512	1,389	11,708,307	106,649	0.92%
	DISABILITY	-	701,744	128	833,822	116	774,174	119	796,857	(36,965)	-4.43%
	DISABLED VETERANS	-	2,147,356	117	2,427,218	120	2,768,345	123	2,825,377	398,159	16.40%
	ECCO	-	-	2	403,956,000	2	360,372,400	2	360,372,400	(43,583,600)	-10.79%
	LESS THAN \$500 VALUE	-	517,904	705	132,747,835	722	135,869,338	732	135,915,281	3,167,446	2.39%
	POLLUTION CONTROL	-	4,899,274	7	4,899,274	10	5,111,239	10	5,111,239	211,965	4.33%
	HOMESTEAD CAP LOSS	-	16,534,059	-	6,854,163	-	4,717,448	-	4,728,007	(2,126,156)	-31.02%
	FREEZE ADJUSTMENT	-	69,708,695	-	-	-	-	-	-	-	0.00%
	FREPORT	-	-	3	-	2	-	2	-	-	0.00%
	CONSTITUTIONAL EXEMPT	-	117,310,850	12,485	276,766	11,500	264,948	11,500	266,238	(10,528)	-3.80%
	AMOUNT LOST TO AG USE	-	137,143,652	-	316,934,780	-	313,026,127	-	313,024,911	(3,909,869)	-1.23%
	ABATEMENTS	-	-	8	-	8	-	8	-	-	0.00%
TOTAL VALUE LOSSES			573,447,684	18,595	967,572,440	17,503	919,751,503	17,566	920,640,736	(46,931,704)	-4.85%
TOTAL NET TAXABLE VALUE			4,290,930,101		2,208,424,578		2,694,293,908		2,693,225,507	484,800,929	21.95%

WESTERN TEXAS COLLEGE

2019 MARKET AND TAXABLE VALUE COMPARISON

8-Nov-19

CATEGORY	DESCRIPTION	2018 CERTIFIED		2018 CERTIFIED SUPP 81		2019 CERTIFIED TOTALS		2019 CERTIFIED TOTALS SUPP 25		\$ CHANGE FROM 2017 to 2018	% CHANGE
		PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE		
A	REAL RESIDENTIAL	5,857	742,348,659	5,687	448,976,650	5,706	443,567,917	5,699	443,578,530	(5,398,120)	-1.20%
B	REAL MULTIFAMILY	67	22,434,066	46	13,595,915	45	13,423,531	45	13,423,531	(172,384)	-1.27%
C	REAL VACANT	1,181	14,390,345	2,130	8,016,532	2,107	7,907,361	2,117	7,916,322	(100,210)	-1.25%
D	AG ACREAGE & IMPROVEMENTS	2,316	220,456,379	4,283	511,435,498	4,304	508,277,101	4,301	508,289,004	(3,146,494)	-0.62%
E	NON-QUALIFIED ACREAGE	849	36,346,935	1,585	110,588,831	1,607	111,999,620	1,593	111,990,113	1,401,282	1.27%
F	REAL COMMERCIAL/INDUSTRIAL	798	249,778,995	1,552	949,879,345	1,570	845,622,116	1,559	844,304,168	(105,575,177)	-11.11%
G	MINERALS	79,441	3,176,395,512	63,062	891,983,500	66,562	1,351,065,127	66,692	1,348,937,244	456,953,744	51.23%
J	REAL & TANGIBLE PERSONAL UTILITIES	806	288,574,036	379	294,928,495	389	321,279,415	389	321,279,415	26,350,920	8.93%
L	TANGIBLE PERSONAL BUSINESS	1,677	383,656,850	1,277	405,820,854	1,332	515,731,604	1,331	514,160,933	108,340,079	26.70%
M	TANGIBLE PERSONAL MOBILE HOMES	452	19,633,761	262	11,743,586	260	11,691,398	260	11,691,398	(52,188)	-0.44%
N	INTANGIBLES	-	-	-	-	-	-	-	-	-	0.00%
O	RESIDENTIAL INVENTORY	-	-	78	373,680	78	367,680	78	367,680	(6,000)	-1.61%
S	SPECIAL INVENTORY TAX	-	-	15	3,853,776	14	6,406,141	14	6,406,141	2,552,365	66.23%
X	EXEMPT PROPERTY	5,567	117,828,754	15,939	138,885,001	14,672	141,950,262	14,674	142,007,135	3,122,134	2.25%
TOTAL MARKET VALUE		99,011	5,271,844,292	96,295	3,790,081,663	98,646	4,279,289,273	98,752	4,274,351,614	484,269,951	12.78%
EXEMPTIONS											
	HOMESTEAD	-	125,059,609	-	-	-	-	-	-	-	0.00%
	OVER 65	-	12,892,563	1,562	-	1,522	-	1,549	-	-	0.00%
	DISABILITY	-	-	141	-	131	-	134	-	-	0.00%
	DISABLED VETERANS	-	2,039,000	130	3,907,678	133	4,327,380	136	4,394,001	486,323	12.45%
	LESS THAN \$500 VALUE	-	517,904	872	138,464,864	891	141,556,665	901	141,614,531	3,149,667	2.27%
	POLLUTION CONTROL	-	4,852,397	10	5,336,305	14	5,546,680	14	5,546,680	210,375	3.94%
	HOMESTEAD CAP LOSS	-	16,534,059	-	7,758,144	-	5,195,945	-	5,206,504	(2,551,640)	-32.89%
	FREE PORT	-	-	3	-	3	-	3	-	-	0.00%
	CONSTITUTIONAL EXEMPT	-	117,310,850	15,067	420,137	13,781	390,747	13,773	389,754	(30,383)	-7.23%
	AMOUNT LOST TO AG USE	-	201,686,032	-	445,890,899	-	437,484,370	-	437,506,953	(8,383,946)	-1.88%
	ABATEMENTS	-	32,279,792	9	533,625,220	8	420,761,040	8	420,761,040	(112,864,180)	-21.15%
	SO	-	-	1	2	1	2	1	2	-	0.00%
TOTAL VALUE LOSSES			513,172,206	17,795	1,135,403,249	16,484	1,015,262,829	16,519	1,015,419,465	(119,983,784)	-10.57%
TOTAL NET TAXABLE VALUE			4,758,672,086		2,654,678,414		3,264,026,444		3,258,932,149	604,253,735	22.76%

IRA ISD

2019 MARKET AND TAXABLE VALUE COMPARISON

8-Nov-19

CATEGORY	DESCRIPTION	2018 CERTIFIED SUPP 81		2019 CERTIFIED TOTALS		2019 CERTIFIED TOTALS SUPP 25		\$ CHANGE	% CHANGE
		PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE		
A	REAL RESIDENTIAL	183	15,592,685	177	14,104,221	177	14,104,221	(1,488,464)	-9.55%
B	REAL MULTIFAMILY	-	-	-	-	-	-	-	0.00%
C	REAL VACANT	22	91,084	23	94,284	23	94,284	3,200	3.51%
D	AG ACREAGE & IMPROVEMENTS	581	57,766,385	598	57,473,752	604	57,472,879	(293,506)	-0.51%
E	NON-QUALIFIED ACREAGE	211	13,282,994	217	15,112,873	212	15,120,543	1,837,549	13.83%
F	REAL COMMERCIAL/INDUSTRIAL	63	1,764,731	62	1,695,404	62	1,695,404	(69,327)	-3.93%
G	MINERALS	10,983	55,187,367	11,488	67,775,230	11,490	67,775,230	12,587,863	22.81%
J	REAL & TANGIBLE PERSONAL UTILITIES	46	38,869,976	46	40,068,716	46	40,068,716	1,198,740	3.08%
L	TANGIBLE PERSONAL BUSINESS	87	6,493,572	78	6,310,174	78	6,310,174	(183,398)	-2.82%
M	TANGIBLE PERSONAL MOBILE HOMES	24	1,091,864	24	1,063,357	24	1,063,357	(28,507)	-2.61%
S	SPECIAL INVENTORY TAX	-	-	-	-	-	-	-	0.00%
O	RESIDENTIAL INVENTORY	-	-	-	-	-	-	-	0.00%
X	EXEMPT PROPERTY	3,305	2,544,018	3,073	2,550,017	3,073	2,550,017	5,999	0.24%
TOTAL MARKET VALUE		15,505	192,684,676	15,786	206,248,028	15,789	206,254,825	13,570,149	7.04%
EXEMPTIONS									
	HOMESTEAD	203	4,839,441	205	4,851,505	206	4,876,505	37,064	0.77%
	OVER 65	66	574,614	68	582,542	69	592,542	17,928	3.12%
	DISABILITY	3	30,000	3	30,000	3	30,000	-	0.00%
	DISABLED VETERANS	5	249,674	6	248,874	6	248,874	(800)	-0.32%
	LESS THAN \$500 VALUE	71	2,385,733	71	2,407,343	71	2,407,343	21,610	0.91%
	POLLUTION CONTROL	1	296,090	1	294,710	1	294,710	(1,380)	-0.47%
	HOMESTEAD CAP LOSS	-	360,319	-	201,901	-	201,901	(158,418)	-43.97%
	FREE PORT	-	-	1	-	1	-	-	0.00%
	CONSTITUTIONAL EXEMPT	3,234	158,285	3,002	142,674	3,002	142,674	(15,611)	-9.86%
	AMOUNT LOST TO AG USE	-	49,714,735	-	48,640,071	-	48,639,472	(1,075,263)	-2.16%
	ABATEMENTS	-	-	-	-	-	-	-	0.00%
	SO	-	-	-	-	-	-	-	0.00%
TOTAL VALUE LOSS		3,583	58,608,891	3,357	57,399,620	3,359	57,434,021	(1,174,870)	-2.00%
TOTAL NET TAXABLE VALUE			134,075,785		148,848,408		148,820,804	14,745,019	11.00%

SCURRY COUNTY HOSPITAL DISTRICT

2019 MARKET AND TAXABLE VALUE COMPARISON

8-Nov-19

CATEGORY	DESCRIPTION	2018 CERTIFIED		2018 CERTIFIED SUPP 81		2019 CERTIFIED TOTALS		2019 CERTIFIED TOTALS SUPP 25		\$ CHANGE	% CHANGE
		PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE		
A	REAL RESIDENTIAL	5,700	449,266,941	5,687	448,978,938	5,706	443,567,917	5,699	443,590,260	(5,388,678)	-1.20%
B	REAL MULTIFAMILY	46	13,595,915	46	13,595,915	45	13,423,531	45	13,423,531	(172,384)	-1.27%
C	REAL VACANT	2,138	8,012,835	2,130	8,016,532	2,107	7,907,361	2,117	7,916,322	(100,210)	-1.25%
D	AG ACREAGE & IMPROVEMENTS	4,270	511,267,509	4,283	511,435,498	4,304	508,277,101	4,301	508,289,004	(3,146,494)	-0.62%
E	NON-QUALIFIED ACREAGE	1,583	110,591,399	1,585	110,588,831	1,607	111,999,620	1,593	111,990,113	1,401,282	1.27%
F	REAL COMMERCIAL/INDUSTRIAL	1,552	951,503,141	1,552	949,879,345	1,570	845,622,116	1,559	844,304,168	(105,575,177)	-11.11%
G	MINERALS	62,345	877,374,298	63,062	891,983,500	66,562	1,351,065,127	66,725	1,349,002,669	457,019,169	51.24%
J	REAL & TANGIBLE PERSONAL UTILITIES	379	294,928,495	379	294,928,495	389	321,279,415	389	321,279,415	26,350,920	8.93%
L	TANGIBLE PERSONAL BUSINESS	1,279	406,398,464	1,276	405,789,034	1,332	515,731,604	1,331	514,160,933	108,371,899	26.71%
M	TANGIBLE PERSONAL MOBILE HOMES	261	11,738,897	262	11,743,586	260	11,691,398	260	11,691,398	(52,188)	-0.44%
S	SPECIAL INVENTORY TAX	15	3,853,776	15	3,853,776	14	6,406,141	14	6,406,141	2,552,365	66.23%
O	RESIDENTIAL INVENTORY	78	373,680	78	373,680	78	367,680	78	367,680	(6,000)	-1.61%
X	EXEMPT PROPERTY	15,824	138,477,725	15,939	138,882,713	14,672	141,950,262	14,674	141,995,405	3,112,692	2.24%
TOTAL MARKET VALUE		95,470	3,777,383,075	96,294	3,790,049,843	98,646	4,279,289,273	98,785	4,274,417,039	484,367,196	12.78%
EXEMPTIONS											
	HOMESTEAD	4,086	75,850,118	4,178	76,595,415	4,102	75,230,039	4,125	75,433,500	(1,161,915)	-1.52%
	OVER 65	1,486	104,027,066	1,562	109,608,944	1,521	107,777,909	1,549	109,930,336	321,392	0.29%
	DISABILITY	135	6,736,942	141	7,170,146	131	6,744,029	134	6,891,094	(279,052)	-3.89%
	DISABLED VETERANS	126	3,784,276	130	3,907,678	133	4,298,354	136	4,327,996	420,318	10.76%
	LESS THAN \$500 VALUE	14,983	407,494	872	138,462,576	891	141,556,665	901	141,602,801	3,140,225	2.27%
	POLLUTION CONTROL	10	5,336,305	10	5,336,305	14	5,546,680	14	5,546,680	210,375	3.94%
	HOMESTEAD CAP LOSS	-	7,719,325	-	7,758,144	-	5,195,945	-	5,206,504	(2,551,640)	-32.89%
	FREE PORT	3	882,782	3	882,782	3	1,034,255	3	1,034,255	151,473	17.16%
	CONSTITUTIONAL EXEMPT	851	138,070,231	15,067	420,137	13,781	390,747	13,773	389,754	(30,383)	-7.23%
	AMOUNT LOST TO AG USE	-	445,723,099	-	445,890,899	-	437,484,370	-	437,506,953	(8,383,946)	-1.88%
	ABATEMENTS	9	475,951,731	9	475,951,731	7	434,393,224	7	434,393,224	(41,558,507)	-8.73%
	SO	1	2	1	2	1	2	1	2	-	0.00%
TOTAL VALUE LOSS		21,690	1,264,489,371	21,973	1,271,984,759	20,584	1,219,652,219	20,643	1,222,263,099	(49,721,660)	-3.91%
TOTAL NET TAXABLE VALUE			2,512,893,704		2,518,065,084		3,059,637,054		3,052,153,940	534,088,856	21.21%

HERMLEIGH ISD

2019 MARKET AND TAXABLE VALUE COMPARISON

8-Nov-19

CATEGORY	DESCRIPTION	2018 CERTIFIED SUPP 81		2019 CERTIFIED TOTALS		2019 CERTIFIED TOTALS SUPP 25		\$ CHANGE	% CHANGE
		PARCELS	MARKET VALUE	PARCELS	MARKET VALUE	PARCELS	MARKET VALUE		
A	REAL RESIDENTIAL	222	12,415,451	228	12,668,645	228	12,668,645	253,194	2.04%
B	REAL MULTIFAMILY	1	161,101	-	-	-	-	(161,101)	-100.00%
C	REAL VACANT	75	105,228	75	105,877	75	105,877	649	0.62%
D	AG ACREAGE & IMPROVEMENTS	893	87,484,477	892	85,910,222	895	85,942,397	(1,542,080)	-1.76%
E	NON-QUALIFIED ACREAGE	268	20,173,816	274	20,126,388	272	20,094,209	(79,607)	-0.39%
F	REAL COMMERCIAL/INDUSTRIAL	234	123,967,558	238	90,356,100	235	90,356,100	(33,611,458)	-27.11%
G	MINERALS	1,421	38,113,892	1,519	67,826,137	1,606	65,494,388	27,380,496	71.84%
J	REAL & TANGIBLE PERSONAL UTILITIES	33	38,427,038	40	52,167,038	40	52,167,038	13,740,000	35.76%
L	TANGIBLE PERSONAL BUSINESS	60	6,745,132	70	7,976,941	70	7,976,941	1,231,809	18.26%
M	TANGIBLE PERSONAL MOBILE HOMES	25	1,338,792	27	1,470,811	27	1,470,811	132,019	9.86%
S	SPECIAL INVENTORY TAX	-	-	-	-	-	-	-	-
O	RESIDENTIAL INVENTORY	-	-	-	-	-	-	-	-
X	EXEMPT PROPERTY	507	3,362,157	466	3,317,760	454	3,315,700	(46,457)	-1.38%
	TOTAL MARKET VALUE	3,739	332,294,642	3,829	341,925,919	3,902	339,592,106	7,297,464	2.20%
	EXEMPTIONS								
	HOMESTEAD	225	5,026,415	228	5,119,895	228	5,119,895	93,480	1.86%
	OVER 65	91	750,671	86	737,549	87	747,549	(3,122)	-0.42%
	DISABILITY	9	45,776	11	54,948	11	54,948	9,172	20.04%
	DISABLED VETERANS	8	227,215	7	212,062	7	212,062	(15,153)	-6.67%
	LESS THAN \$500 VALUE	85	3,309,749	85	3,267,572	85	3,267,572	(42,177)	-1.27%
	POLLUTION CONTROL	1	92,721	1	92,721	1	92,721	-	0.00%
	HOMESTEAD CAP LOSS	-	543,662	-	276,596	-	276,596	(267,066)	-49.12%
	FREE PORT	-	-	-	-	-	-	-	-
	ECO	1	62,955,510	-	-	-	-	(62,955,510)	-100.00%
	CONSTITUTIONAL EXEMPT	422	52,408	381	47,338	369	45,278	(7,130)	-13.60%
	AMOUNT LOST TO AG USE	-	72,610,102	-	-	-	69,532,488	(3,077,614)	-4.24%
	ABATEMENTS	-	-	-	69,508,090	-	-	-	-
	SO	1	2	1	2	1	2	-	0.00%
	TOTAL VALUE LOSS	843	145,614,231	800	79,316,773	789	79,349,111	(66,265,120)	-45.51%
	TOTAL NET TAXABLE VALUE		186,680,411		262,609,146		260,242,995	73,562,584	39.41%

PID	NAME	CODE	ABATE %	YEARS	START DATE	END DATE	ASSESSED VALUE OR TOTAL MARKET VALUE	TAXABLE VALUE	ACTUAL TAX PAID	TOTAL ABATED VALUE	TOTAL ABATED TAX
202347	MIDWEST SOLAR POWER LLC	WTC	100%	10	17-Jan	26-Dec	461,540	-	\$ -	461,540	\$ 1,436.31
201771	DERMOTT WIND- LINCOLN CLEAN ENERGY	WTC	100%	10	18-Jan	27-Dec	278,856,000	-	\$ -	278,856,000	\$ 867,799.87
202352	FLUVANNA WIND ENERGY LLC	WTC	100%	10	18-Jan	27-Dec	185,100,000	-	\$ -	185,100,000	\$ 576,031.20
150498	E.ON PYRON WIND FARM-AIRTRICITY	WTC	100%	10	9-Jan	18-Dec	69,207,680	-	\$ -	69,207,680	\$ 215,374.30
TOTALS									\$ -	533,625,220	\$ 1,660,641.68
TOTAL ABATED VALUE:										533,625,220	
x 2018 TAX RATE										0.0031120	
WESTERN TEXAS COLLEGE TOTAL ABATED PROPERTY TAX FOR											
FYE SEPTEMBER 30,2019											\$ 1,660,641.68

2019 SCURRY CAD PARTIAL EXEMPTION LISTING

	#	General HS	#	O ver 65	#	Disabilty	#	Disable d Veteran	#	100% Disable d Veteran	#	Local Option Homestead	#	Local O ption O ver 65	#	Local O ption Disabilty
Scurry County							97	811,285	36	3,487,069	4,102	86,159,023	1,521	17,406,443		
City of Snyder							64	540,875	23	2,059,276			983	7,122,447		
Western TX College							96	811,285	36	3,516,095						
Hospital District							96	811,285	36	3,487,069	4,102	75,230,039	1,521	107,777,909	131	6,744,029
Snyder ISD	3,660	85,376,972	1,363	11,470,512	116	774,174	89	675,399	31	2,092,946						
Hermleigh ISD	228	5,119,895	86	737,549	11	54,948	5	41,000	2	171,062						
Ira ISD	205	4,851,505	68	582,542	3	30,000	3	21,033	3	227,841						
Colorado City ISD	9	215,181	4	30,000	1	10,000										
Roscoe ISD	0	0														

208 SCURRY COUNTY TAX RATES

YEAR	HERMLEIGH ISD	IRA ISD	SNYDER ISD	SCURRY COUNTY	HOSPITAL Cogdell	WTC	CITY OF SNYDER	ROSCOE ISD	COLO.CITY ISD
2019	<u>1.2263</u>	<u>1.4925</u>	<u>1.0330</u>	<u>0.44980</u>	<u>0.242100</u>	<u>0.2655</u>	<u>0.4800</u>	<u>1.3200</u> <small>1.0684+I&S 0.2516</small>	<u>1.4804</u> <small>1.0684+I&S 0.412</small>
<u>2018</u>	<u>1.2900</u>	<u>1.6400</u>	<u>1.1180</u>	<u>0.44980</u>	<u>0.293500</u>	<u>0.3112</u>	<u>0.4700</u>	<u>1.4000</u> <small>1.17+H&S 0.23</small>	<u>1.62101</u> <small>1.17+H&S 0.45101</small>
2017	1.2900	1.6400	1.1640	0.38000	0.292002	0.3300	0.4410	1.4000 <small>1.17+H&S 0.23</small>	1.6379 <small>1.17+H&S 0.4679</small>
2016	1.2900	1.6400	1.1640	0.38000	0.294713	0.3300	0.4410	1.4000 <small>1.17+H&S 0.23</small>	1.6379 <small>1.17+H&S 0.4679</small>
2015	1.2900	1.5000	1.1640	0.32000	0.25380	0.3275	0.4387	1.4000 <small>1.17+H&S 0.23</small>	1.60800 <small>1.17+H&S 0.438</small>
2014	1.2900	1.3600	1.1640	0.31275	0.2064	0.2457	0.4387	1.4000 <small>1.17+H&S 0.23</small>	1.60800 <small>1.17+H&S 0.438</small>
2013	1.2900	1.0400	1.1640	0.3136	0.2064	0.2500	0.4445	1.4000 <small>1.17+H&S 0.23</small>	1.60800 <small>1.17+H&S 0.438</small>
2012	1.2900	1.0400	1.1640	0.3136	0.2100	0.1858	0.4445	1.4000 <small>1.17+H&S 0.23</small>	1.1700
2011	1.2900	1.0400	1.1640	0.3989	0.2700	0.2114	0.4445	1.4000 <small>1.17+H&S</small>	1.1700
2010	1.3400	1.0400	1.1640	0.3810	0.2700	0.1523	0.4310	1.3200 <small>1.17+H&S</small>	1.1700
2009	1.3900	1.0400	1.1640	0.3677	0.2700	0.1520	0.4038	1.32 <small>1.17+H&S 0.15</small>	1.1700
2008	1.0400	1.0400	1.1015	0.2470	0.2700	0.1174	0.4123	1.2400 <small>1.17+H&S 0.07</small>	1.1700
2007	1.0400	1.0400	1.1150	0.2954	0.0000	0.1282	0.4102	1.2400 <small>1.17+H&S 0.07</small>	1.1700
2006	1.3700	1.3700	1.4600	0.3375	0.0000	0.1423	0.4288		
2005	1.5000	1.5000	1.6107	0.3530	0.0000	0.1596	0.4388		
2004	1.5000	1.5000	1.5000	0.4468	0.0000	0.2178	0.4236		
2003	1.5000	1.5000	1.5000	0.5050	0.0000	0.2489	0.4236		
2002	1.4500	1.5000	1.5000	0.5050	0.0000	0.2700	0.4236		
2001	1.4500	1.5000	1.5000	0.4692	0.0000	0.2658	0.4246		
2000	1.4900	1.5000	1.5000	0.5388	0.0000	0.3067	0.4246		
1999	1.4142	1.5000	1.5000	0.5494	0.0000	0.3143	0.3935		
1998	1.4685	1.4200	1.5000	0.5100	0.0000	0.3143	0.3935		
1997	1.4300	1.4200	1.5000	0.5100	0.0000	0.2923	0.4021		
1996	1.3500	1.4500	1.5000	0.5351	0.0000	0.2908	0.4021		
1995	1.3000	1.5000	1.4700	0.5910	0.0000	0.2908	0.3969		
1994	1.3672	1.5000	1.4400	0.5498	0.0000	0.2908	0.3969		
1993	1.3672	1.4040	1.3593	0.4987	0.0000	0.2513	0.3945		
1992	$0.4409 + \frac{0.9263}{ced}$	$0.4389 + 0.9263 ced$	$0.433 + \frac{0.9263}{ced}$	0.4431	0.0000	0.2316	0.3829		
1991	$0.4419 + \frac{0.7543}{ced}$	$0.45 + 0.7543 ced$	$0.433 + \frac{0.7543}{ced}$	0.3787	0.0000	0.2045	0.3923		
1990	1.1470	0.9108	0.9700	0.3337	0.0000	0.1887	0.3871		
1989	1.1050	0.9955	1.0400	0.3475	0.0000	0.1964	0.3594		
1988	0.9681	0.9255	0.9900	0.2966	0.0000	0.1764	0.3199		
1987	1.0160	0.8763	0.9300	0.2966	0.0000	0.1588	0.2922		
1986	1.0000	0.7190	0.8184	0.2287	0.0000	0.1136	0.2550		
1985	0.9650	0.5320	0.5150	0.1765	0.0000	0.0869	0.2550		
1984	0.6710	0.4900	0.4350	0.1558	0.0000	0.0830	0.2550		
1983	0.6900	0.2240	0.3550	0.1558	0.0000	0.0770	0.2907		
1982	0.5700	0.2053	0.3000	0.1489	0.0000	0.0800	0.2968		
1981	0.4950	0.2163	0.2650	0.1300	0.0000	0.0810	0.3080		
1980	0.6200	0.2200	0.2800	0.1370	0.0000	0.1030	0.4000		

SCURRY COUNTY VALUES AND TAX RATES						
YEAR	SCURRY COUNTY		SCHD COGDELL MEMORIAL HOSPITAL		WESTERN TEXAS COLLEGE	
	CERT VAL	TAX RATE	CERT VAL	TAX RATE	CERT VAL	TAX RATE
2019	\$ 3,060,899,049		\$ 3,059,637,054		\$ 3,106,159,267	
2018	\$ 2,511,140,735	0.44980	\$2,512,893,704	0.29350	\$2,642,717,123	0.3112
2017	\$ 2,354,708,246	0.38000	\$2,526,474,507	0.29200	\$2,494,687,351	0.3300
2016	\$ 2,295,514,628	0.38000	\$2,576,646,684	0.29471	\$2,512,857,666	0.3300
2015	\$ 2,943,029,311	0.32000	\$3,185,032,914	0.25380	\$3,087,266,764	0.3275
2014	\$ 3,647,697,841	0.31275	\$3,901,603,596	0.20640	\$3,776,786,516	0.2457
2013	\$ 3,388,432,825	0.31360	\$3,722,121,356	0.20640	\$3,538,358,779	0.2500
2012	\$ 3,294,196,978	0.31360	\$3,650,173,836	0.21000	\$3,416,979,725	0.1858
2011	\$ 2,648,375,590	0.39890	\$3,035,113,085	0.27000	\$2,766,901,132	0.2114
2010	\$ 2,624,184,107	0.38100	\$3,067,303,249	0.27000	\$2,733,504,502	0.1523
2009	\$ 2,464,511,997	0.36770	\$2,922,754,680	0.27000	\$2,546,367,544	0.1520
AVG	\$ 2,817,179,226	0.36174	\$ 3,110,011,761	\$0.25668	\$ 2,951,642,710	\$ 0.24959

SCURRY COUNTY VALUES AND TAX RATES								
YEAR	CITY OF SNYDER		HERMLEIGH ISD		IRA ISD		SNYDER ISD	
	CERT VAL	TAX RATE	CERT VAL	TAX RATE	CERT VAL	TAX RATE	CERT VAL	TAX RATE
2019	\$ 609,151,533							
2018	\$579,079,870	0.4700	\$172,754,086	1.29	\$134,221,059	1.64	\$2,212,816,062	1.1180
2017	\$575,072,848	0.4410	\$143,719,736	1.29	\$136,647,219	1.64	\$2,084,401,751	1.1640
2016	\$584,138,494	0.4410	\$131,299,398	1.29	\$131,389,752	1.64	\$2,136,435,621	1.1640
2015	\$568,228,813	0.4387	\$117,001,256	1.29	\$176,140,244	1.50	\$2,677,020,273	1.1640
2014	\$520,329,516	0.4387	\$117,685,667	1.29	\$257,630,809	1.36	\$3,333,304,419	1.1640
2013	\$458,829,914	0.4445	\$118,917,343	1.29	\$237,866,527	1.04	\$3,140,117,541	1.1640
2012	\$439,491,016	0.4445	\$125,320,695	1.29	\$263,773,152	1.04	\$2,991,101,295	1.1640
2011	\$413,909,194	0.4445	\$104,058,380	1.29	\$215,504,340	1.04	\$2,418,024,059	1.1640
2010	\$399,988,802	0.4310	\$264,010,531	1.34	\$226,351,019	1.04	\$2,375,214,195	1.1640
2009	\$397,994,726	0.4038	\$340,649,328	1.39	\$208,026,493	1.04	\$2,343,922,474	1.1640
AVG	\$ 493,706,319	\$0.440	\$163,541,642	\$ 1.31	\$ 198,755,061	\$ 1.30	\$ 2,571,235,769	\$1.159