

Scurry County Appraisal District 2021 Annual Report

November 2021

The 2021 Annual Report for the Scurry County Appraisal District (hereinafter, “the District”) is prepared with the purpose of transparency in the District’s activities. It provides summary information about the operations of the District, as well as the methods used to test the validity of our certified values. The report is designed to provide the public with information that highlights our appraisal operations, taxpayer value appeals, audits, and evaluations.

It is a goal of the District to provide excellent customer service during every public request. We view our role in the community as an “information provider” that serves as a resource for gathering data and map development. Our mission is to serve the community and make it easier for property owners to understand the property tax process for fair and uniform appraisal. Appraisals which provide the value base for the funding for county, city, hospital, college, and school district services.

In 2021, the District is anticipated to receive favorable results for the MAP Review. The District was successful in achieving local value for all schools through the 2020 Texas Comptroller’s Property Value Study. In 2019, the District received the highest scoring on the Methods and Assistance Program Review that evaluates appraisal and assessment practices throughout the organization. The District continues to provide excellent customer service to nine entities located inside and outside of Scurry County, as well as establish property values that provide equality and uniformity for all taxpayers. The District is committed to the annual check and balance system coordinated by the State Comptroller’s Property Tax Assistance Division, which assures local school districts that we are providing accurate appraisal values to support school funding.

The District takes great pride in setting the standard for providing complete, accurate and timely information to the taxing jurisdictions, as well as giving clear, concise, and easily understood information to the property owners. It is our goal to develop new technology that supports best practices during property inspection and research, as well as creating programs and procedures that supports lower operations cost.

Thank you for taking time to review the 2021 Annual Report. If you have any questions, please contact me by email at jmartin@scurrytex.com, call (325)573-8549, or come by the office located at 2612 College Avenue.

Respectfully,
Jackie Martin, RPA,RTA,CTA
Chief Appraiser

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.

Property taxes provide more tax dollars for local services in Texas than any other source. Public schools, libraries, city streets, county roads, police, fire protection, emergency services and many more quality-of-life services are provided by property taxes. Oliver Wendell Holmes, former Justice of the United States Supreme Court, said, "Taxes are what we pay for a civilized society." In some respects, a "civilized society" is the rationale for government in the first place. Taxes also provide citizens with basic information regarding the total price for those activities.

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.

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 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 complex property such as 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 receive training to 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.

BOARD OF DIRECTORS

The Scurry County Appraisal District Board of Directors consist of five voting members appointed by the taxing units that own property in Scurry County. They are nominated and elected by each governing body serving Scurry County with the exception of the Scurry County Hospital District. The Scurry County Tax Assessor-Collector serves as an ex-officio member of the Board.

- Fred Cross
- Jerry Boyd
- Jay Waller
- Clarence Spieker
- Mike Terry

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 2021 Certified Parcel count are:

- Snyder ISD 77,745 parcels
- Hermleigh ISD 4,003 parcels
- Ira ISD 15,892 parcels
- Roscoe ISD (overlapping entity) 41 parcels
- Colorado ISD (overlapping entity) 685 parcels
- Scurry County 98,366 parcels
- Western Texas College 98,365 parcels
- Scurry County Hospital District 98,365 parcels
- City of Snyder 8,541 parcels

PROPERTY TYPES APPRAISED The following represents a summary of property types and their certified values for 2021 for the appraisal district from the Scurry County jurisdiction:

Code	Property Type	Parcel Count	Market Value	Percentage
A	Single Family Homes	5,702	455,304,115	12.20%
B	Multi Family Homes	46	14,648,370	0.39%
C	Vacant Lot	2,057	9,263,108	0.25%
D1	Qualified Ag Land	3,443	501,253,462	13.43%
D2	Non- Qualified Land	807	14,129,875	0.38%
E	Farm & Ranch Improvements	1,665	120,561,962	3.23%
F1	Commercial Real Property	843	142,680,725	3.82%
F2	Industrial Real Property	774	884,010,210	23.69%
G1	Oil & Gas	65,700	737,553,370	19.77%
J	Utilities	465	363,267,081	9.74%
L1	Commercial Personal Property	705	64,245,485	1.72%
L2	Industrial Personal Property	692	247,667,389	6.64%
M1	Tangible Personal Mobile Home	266	11,881,616	0.32%
O	Residential Inventory	73	373,232	0.01%
S	Special Inventory	13	6,637,579	0.18%
X	Total Exempt	17,261	157,648,839	4.23%
	TOTAL MARKET VALUE			
	\$3,731,126,418			

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 and websites
- Railroad Commission Reports(oil/gas)
- Appraisers

EXEMPTION DATA

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution.

Residential Homestead- The 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						

Other exemptions are available and described in the Texas Property Tax Code, Chapter 11.

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 2021 appraisal year were based upon the SCAD Biennial Reappraisal Plan approved September 2020.

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 2021 and 2022 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 2021 are detailed in the 2021 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/ Eagleview was flown again in January 2019 for use in valuation in the 2019-2021 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 since the 2017 appraisal year to make field inspection

more efficient and accurate. The staff has continually improved the procedures for PACS Mobile and has become more efficient in its use.

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 appraisal years 2021 and 2022. 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 Years 2020/2021 Pictometry/Eagleview change finder software was used to review the changes compared to the 2016/2017 flight to determine if field inspection will be required to inspect properties throughout the county. For Year 2021, AREA III was reappraised. Pictometry/Eagleview change finder software is to be used on the 2019 flight to determine if field inspection will be required to inspect properties throughout the county. By using the Pictometry/Eagleview Change Finder, the district will meet the requirements for measuring the two most complex sides of each property as change finder looked for variations from the prior flight to a current flight. The remaining commercial properties that have not been converted over to Marshall and Swift tables will be reviewed and converted to new valuation module in PACS until schedules can be fully developed as time and staffing allows. The 2021 Appraisal Area III south of U.S. Highway 180 and west of Highway 208. It is mainly in the Snyder ISD and Hermleigh ISD and communities of Hermleigh, Inadale, China Grove, Pyron, and the east side of Dunn. A small portion of Hermleigh ISD goes north of Highway 180 on the east side of the county; also 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 appraisal 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 appraisal year – new and/or revised mass appraisal models are tested each appraisal year. Ratio studies, by market area or by residential classification, are conducted on proposed values each appraisal year. Proposed values on each residential classification are tested for accuracy and reliability in randomly selected market areas.

7. Valuation by appraisal 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 appraisal 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 2020 and 2022. Production standards for field activities are calculated and incorporated in the planning and scheduling process.

2021 TAX YEAR CALENDAR OF KEY EVENTS

September -December 31, 2020

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

January, 2021- May, 2021

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. (throughout 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 2020 ratio study
Train new hires
Continue re-inspections/reappraisal process
1. Inspect and reappraise.
2. Commercial Property Reappraisal
Monitor market, analyze sales (Deed processing 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 billboard, cell towers, wind farm, and other types
Mail new/update Homesteads and Open Valuation Forms. (throughout year as needed.)
May, 2021-July 25, 2021

Informal Hearings (value defense)
Prepare for value defense for formal hearings.
Continue training of new hires
Certify 2020 Values.
Gather Mineral information to send to valuation company

July 26, 2021-October 31, 2021

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 Advisory 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 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 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. Mineral value and the related service industry 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.

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 hand.

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.

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 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 ensure 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 Class 8 and from HV1 to HV6. Class 1 is the most basic of structures using the poorest quality materials and lowest workmanship while a class 8 structure is of the highest 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. HV1 to HV 6 represent higher replacement cost for luxury homes in the district.

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 wear and tear and 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 site improvements and 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 site improvements, extra items, and land value. Each of these variables has a direct impact on the cost as well as the property valuation. 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 Class 1 to Class 8 and HV1 to HV6. This classification schedule is based on the Property Tax Division’s definitions of residential classes of dwellings and Marshall Swift improvement descriptions as the CAD classification for residential improvements with modification for neighborhood and 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. Effective age and actual age are reconciled with the condition code calculating the percent good of the improvement remaining based on observed condition. 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. Accrued depreciation is based on market sales given actual age under linear regression analysis.
5. **Site Improvements and Extra items:** As stated above, site improvements and extra items are valued according to their contributory value to the whole. Examples of site improvements and 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 the cost approach and market rents and expenses in the income approach. Market rents and expenses are based on comparable rental property with capitalization using market return rates. Replacement cost new is determined with adjustment for neighborhood and market location. Depreciation is then applied using physical observation of the property under the age-life method based on analysis of market sales.

Personal Property Schedules

The personal property schedules are utilized to value tangible business assets. Business assets include 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. Many property owners file annual renditions. It is the experience of the district that we receive approximately eighty percent (80%) of the business property renditions. Rendered values are considered 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 and CAD personal property schedules for the type of business rendered. Should the rendered values not be acceptable, the PTD and CAD schedules are applied to estimate values. Value on all business personal property not rendered is estimated based on PTD and CAD schedules for the type of business being valued. Depreciation is determined by the age of the property and the age life method. 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 can be 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

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 sale survey letters to the buyer and seller 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 outbuildings, 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 6 in this area.

State and Internal Ratio Studies

The Comptroller of Public Accounts’ Property Tax Assistance Division (PTAD) conducts the Property Value Study (hereinafter, “PVS”) to estimate a school district’s taxable property value. The Texas Property Tax Assistance Division completed the last ratio study summary in 2020.

In conducting the PVS, PTAD analyzes certain property categories, according to generally accepted sampling and statistical techniques, to estimate their legally required value, which is usually market value. Certain property, including industrial property, special inventory property, taxable non-business personal property and most property categories with 5 percent or less than a school district’s tested categories’ value, is excluded from the PVS.

The Comptroller’s ratio study determined that the District appraised all property in Scurry County at 100% of the market value, which is within the limits set by the confidence interval of 95% - 105% of market value. The level of appraisal shows whether the CAD has appraised properties at 100 percent of the legally required level—normally the market value. The uniformity of appraisal indicates how much the percentage of market value varies from property to property.

The coefficient of dispersion (COD) was 8.63. The COD measures how tightly or loosely the individual sample ratios are clustered around the median. The Tax Code requires the Comptroller’s office to calculate a COD around the median for each major property category. The COD is one measure of appraisal uniformity.

Technically, the COD expresses, as a percentage of the median, the average absolute deviation of the appraisal ratios in a sample from the sample’s median. A high COD indicates high variation- few ratios close to the median and low appraisal uniformity. A low COD indicates low variation- ratios clustered tightly around the median and high appraisal uniformity. The price-related differential (PRD) was .92. The PRD measures another form of inequity that may arise from systematic differences in the appraisal of low-value and high-value properties. The IAAO’s 2013 Standard on Ratio Studies states the following:

- When low-value properties are appraised at greater percentages of market value than high-value properties, assessment regressivity is indicated. When low-value properties are appraised at smaller percentages of market value than high-value properties, assessment progressivity is the result. Appraisals made for tax purposes of course should be neither regressive nor progressive. Progressive and regressive appraisals result in an inequity called vertical inequity.

PTAD calculates the PRD, for each property category included in the PVS if the sample contains at least five properties, by dividing a sample's mean ratio by its weighted mean ratio. The IAAO standard for this measure is 0.98 to 1.03, with PRDs below this range indicating progressivity and measures above this range indicating regressivity. A PRD inside this range indicates the CAD is treating low-value and high-value properties uniformly. In the District case, a PRD of .92 indicates uniformity.

The internal ratio for all categories of property reflects equality and uniformity for all taxpayers within the boundaries of Scurry County.

Property Owner Protests, Appeals and Litigation

During 2021, property owners and professional tax consultants filed 1,563 protests as compared to 2,059 protests in 2020, an decrease of 24.09%. Of those filed 21 final value orders were delivered to taxpayers from the Appraisal Review Board. The ARB approved all appraisal records on July 19, 2021. The 2021 Certified Value Comparison is attached as of November 3, 2021.

Generally, property owners may protest appraised values placed on their property or if their property was equally appraised before the time the appraisal rolls are approved and certified. The protest period is typically conducted from May to August each year. Property owners usually resolve disagreements about their appraised value, exemptions, or other issues in a meeting with a district appraiser. If no agreement is reached informally, the property owner is heard before the three-member Appraisal Review Board. The ARB makes its final determination and mails a certified "order" of action to the taxpayer. If taxpayers are dissatisfied with the ARB's findings, they have the right to appeal its decision to the state district court in Scurry County. Within 60 days of receiving the ARB's written order, the taxpayer must file a petition for review with the district court.

Taxpayers are also required to make a partial payment of taxes, usually the amount of taxes that are not in dispute before the delinquency date (February 1). They may ask the court to excuse them from prepaying taxes; to do so, they must file an oath attesting to their inability to pay the taxes in question and argue that prepaying the taxes restrains their right to go to court on the protest. The court will hold a hearing and decide the terms or conditions of the payment.

The District's current litigation report is attached. Property owners may appeal their ARB decision through binding arbitration instead of state district court. The District received two requests for 2021 arbitration from Sterling Management Company of New Mexico, Dollar Tree Stores and Family Dollar of Texas.

The Legislative Changes for 2021 and 2022 are attached.

2021 Scurry CAD Chief Appraiser Annual Report

In this report of the Scurry County Appraisal District operations for the 2021 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, 2021.

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. 2021 was an unusual year due to the COVID-19 global pandemic. Unprecedented actions were needed in maintaining social distance and taking preventative steps such as facemasks, hand sanitizer and disinfecting surfaces. The District curtailed public access throughout the year, enabled employees to work outside the office, and also had employees participate in the CDC recommended quarantine periods as needed.

- ❖ The Scurry CAD Board of Directors initially hired the current Chief Appraiser in a regular meeting on October 25, 2018 to oversee operations of the appraisal district beginning January 1, 2019. The Chief Appraiser evaluation was conducted in 2020 and employment continued for the current year. Operations of the District have been developed and the plans initiated by the Chief Appraiser as directed by the Board. Approved policies and open meeting action items have been put into place with appropriate regular review. Personnel education and development have been a top concern. One RPA certified employee was replaced in 2021. It is an ongoing goal to retain qualified personnel to enable the District to meet and strive to exceed the established goals and standards. Policy and procedures were updated, office equipment and furniture updated, appraisal functions were improved for efficiency and clear job descriptions were developed with staff. New processing practices were developed for renditions, supplements, and value reporting. Litigation was a time-consuming project throughout the year with preparation and completion of a jury trial

involving Kinder Morgan.

- ❖ Deadlines were observed and met according to the Property Tax Code Calendar, including the 2021 Appraisal Roll Certification by the deadline, and required submission of records to the state comptroller.
- ❖ Litigation requests have been met timely, deposition and court hearing dates scheduled and attended, procedures monitored, and updates passed along to the Board.
- ❖ The appraisal district office safety was evaluated and priority was given in maintaining the safety of employees and the public. Phone contact and email were always available to the public.

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 to the Board.
- ❖ 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 2020 Year Financial Audit met Governmental Accounting Standards Board compliance and noted no findings.
- ❖ The 2022 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 2021 Scurry CAD Budget is 82.2% expended as of November 5, 2021. Budget amendments were necessary due to litigation costs, roof replacement and the final Eagleview aerial photography payment for the 2019 flight.
- ❖ 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

- ❖ Employees have participated in training as needed.
- ❖ 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.

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 Scurry County Commissioner's Court presentation, County newspaper column, community needs assessment participation, the Truth-In-Taxation website for Scurry County, Chamber of Commerce membership and President of the regional Big County TAAD association are some local activities.
- ❖ Agenda items are explained with necessary facts to enable appropriate action by the CAD Board.
- ❖ A mineral value outlook presentation was provided by TY Pickett to inform the Board and taxing units of the 2021 mineral value.
- ❖ The 2022 Proposed and Approved Budget, 2021 Budget Amendments, 2021 Certified Value Estimates, 2021 Certified Values, Value Comparison Reports by year, and 2021 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 periodic Chief Appraiser newspaper column 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 Property Value Study review was finalized. The appraisal district met the standards of the previous 2019 PTAD MAP Review and is currently in the process of finalizing the 2021 PTAD MAP Review.
- ❖ The 2021 Appraisal was completed with physical inspection and appraisal as per the reappraisal plan.
- ❖ Ratio studies were conducted in comparing 2020 sales for 2021 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 schedule was 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 all property owners allowing the required 30-day time period allotted for inquiry and protests.
- ❖ Value defense procedures were conducted on 1563 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.
- ❖ 21 hearings were conducted by the ARB as of November 9, 2021.
- ❖ Certified Values were delivered to the taxing units on July 26, 2021 since the July 25 was on a weekend.
- ❖ 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.
- ❖ 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. The three state-licensed appraisers are held to required continuing education. Three additional employees are registered with TDLR and will complete certification by 2022.

- ❖ The Big Country TAAD meetings were conducted by Zoom this year due to Covid. The staff has participated in remote training opportunities and some in person training. Harris True Automation, TAAD Conference, BIS Cyber training, Customer Service Training, Rural Chief Appraiser Conference, and the Property Tax Institute will be attended. 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

2020 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.
- ❖ 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 2021 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 feedback on Board expectations. Approving the necessary resources to accomplish the work has been instrumental in the District's success.

Projects scheduled to continue through 2022 include improving PACS Mobile productivity and efficiency for photos and appraisal, new hire education, microfilm conversion, GIS conversion, consultation services utilized for complex appraisals and agricultural inspections on native pasture and expired land in the Conservation Reserve Program.

The District will continue 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).

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. 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 2021 year.

Jacqueline Martin, RPA, RTA, CTA

Supporting Information follows:

2021 CERTIFIED TOTALS

Property Count: 685

CISD - COLORADO CITY ISD
Grand Totals

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Land		Value			
Homesite:		208,705			
Non Homesite:		3,575,543			
Ag Market:		6,139,230			
Timber Market:		0		Total Land	(+) 9,923,478
Improvement		Value			
Homesite:		1,521,273			
Non Homesite:		344,657		Total Improvements	(+) 1,865,930
Non Real		Count	Value		
Personal Property:		110	99,623,953		
Mineral Property:		465	1,145,228		
Autos:		0	0	Total Non Real	(+) 100,769,181
				Market Value	= 112,558,589
Ag	Non Exempt	Exempt			
Total Productivity Market:	6,139,230	0			
Ag Use:	862,331	0		Productivity Loss	(-) 5,276,899
Timber Use:	0	0		Appraised Value	= 107,281,690
Productivity Loss:	5,276,899	0		Homestead Cap	(-) 56,773
				Assessed Value	= 107,224,917
				Total Exemptions Amount (Breakdown on Next Page)	(-) 292,939
				Net Taxable	= 106,931,978

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	453,472	298,980	2,839.69	3,033.72	5			
Total	453,472	298,980	2,839.69	3,033.72	5	Freeze Taxable	(-) 298,980	
Tax Rate	1.4667000							
						Freeze Adjusted Taxable	= 106,632,998	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,566,825.87 = 106,632,998 * (1.4667000 / 100) + 2,839.69

Certified Estimate of Market Value: 112,508,756
 Certified Estimate of Taxable Value: 106,882,145

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

2021 CERTIFIED TOTALS

Property Count: 685

CISD - COLORADO CITY ISD
Grand Totals

10/4/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
EX-XV	4	0	4,400	4,400
EX366	139	0	9,047	9,047
HS	10	0	239,492	239,492
OV65	5	0	40,000	40,000
Totals		0	292,939	292,939

2021 CERTIFIED TOTALS

Property Count: 685

CISD - COLORADO CITY ISD
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5	2.0000	\$0	\$282,079	\$224,336
C1	VACANT LOTS AND LAND TRACTS	2	1.7200	\$0	\$10,780	\$10,780
D1	QUALIFIED OPEN-SPACE LAND	72	6,327.6449	\$0	\$6,139,230	\$862,331
D2	IMPROVEMENTS ON QUALIFIED OP	10		\$0	\$108,756	\$108,756
E	RURAL LAND, NON QUALIFIED OPE	30	212.4910	\$0	\$1,843,517	\$1,564,995
F2	INDUSTRIAL AND MANUFACTURIN	11	773.8010	\$0	\$3,285,442	\$3,285,442
G1	OIL AND GAS	326		\$0	\$1,136,674	\$1,136,674
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$1,344,080	\$1,344,080
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$67,990	\$67,990
J6	PIPELAND COMPANY	59		\$0	\$30,109,780	\$30,109,780
L1	COMMERCIAL PERSONAL PROPE	6		\$0	\$848,054	\$848,054
L2	INDUSTRIAL AND MANUFACTURIN	40		\$0	\$67,253,356	\$67,253,356
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$115,404	\$115,404
X	TOTALLY EXEMPT PROPERTY	143	2.0000	\$0	\$13,447	\$0
	Totals		7,319.6569	\$0	\$112,558,589	\$106,931,978

2021 CERTIFIED TOTALS

Property Count: 8,541

CITY - CITY OF SNYDER
Grand Totals

10/4/2021 12:23:50PM

Land		Value			
Homesite:		27,045,180			
Non Homesite:		42,824,384			
Ag Market:		1,533,291			
Timber Market:		0		Total Land	(+) 71,402,855
Improvement		Value			
Homesite:		300,965,623			
Non Homesite:		289,917,348		Total Improvements	(+) 590,882,971
Non Real		Count	Value		
Personal Property:	828	146,608,250			
Mineral Property:	767	1,176,846			
Autos:	0	0		Total Non Real	(+) 147,785,096
				Market Value	= 810,070,922
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,533,291	0			
Ag Use:	52,802	0		Productivity Loss	(-) 1,480,489
Timber Use:	0	0		Appraised Value	= 808,590,433
Productivity Loss:	1,480,489	0		Homestead Cap	(-) 3,977,269
				Assessed Value	= 804,613,164
				Total Exemptions Amount	(-) 151,835,257
				(Breakdown on Next Page)	
				Net Taxable	= 652,777,907

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	4,906,792	4,641,282	18,219.76	18,975.13	86	
OV65	94,431,419	86,322,876	286,568.24	290,726.43	934	
Total	99,338,211	90,964,158	304,788.00	309,701.56	1,020	Freeze Taxable (-) 90,964,158
Tax Rate	0.4800000					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
OV65	158,907	0	0	0	1	
Total	158,907	0	0	0	1	Transfer Adjustment (-) 0
						Freeze Adjusted Taxable = 561,813,749

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,001,494.00 = 561,813,749 * (0.4800000 / 100) + 304,788.00

Certified Estimate of Market Value: 806,560,027
 Certified Estimate of Taxable Value: 649,267,012

Tif Zone Code	Tax Increment Loss
TIF1	24,016,848
TIF1	24,016,848
Tax Increment Finance Value:	24,016,848
Tax Increment Finance Levy:	115,280.87

2021 CERTIFIED TOTALS

Property Count: 8,541

CITY - CITY OF SNYDER
Grand Totals

10/4/2021

12:24:14PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	686,345	0	686,345
DP	89	0	0	0
DV1	10	0	85,000	85,000
DV1S	4	0	20,000	20,000
DV2	8	0	66,000	66,000
DV2S	2	0	15,000	15,000
DV3	13	0	146,000	146,000
DV3S	2	0	10,000	10,000
DV4	27	0	215,875	215,875
DV4S	3	0	24,000	24,000
DVHS	21	0	1,925,972	1,925,972
DVHSS	1	0	85,356	85,356
EX-XG	2	0	97,190	97,190
EX-XI	1	0	15,000	15,000
EX-XN	11	0	1,788,954	1,788,954
EX-XU	4	0	73,054	73,054
EX-XV	383	0	139,062,231	139,062,231
EX-XV (Prorated)	13	0	58,861	58,861
EX366	158	0	19,969	19,969
FR	2	51,375	0	51,375
GIT	1	256,440	0	256,440
OV65	955	6,911,121	0	6,911,121
OV65S	5	37,500	0	37,500
PC	2	184,014	0	184,014
Totals		8,126,795	143,708,462	151,835,257

2021 CERTIFIED TOTALS

Property Count: 8,541

CITY - CITY OF SNYDER
Grand Totals

10/4/2021 12:24:14PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,340	1,260.7916	\$2,539,764	\$343,244,955	\$329,574,595
B	MULTIFAMILY RESIDENCE	43	20.1380	\$0	\$14,420,569	\$14,420,391
C1	VACANT LOTS AND LAND TRACTS	1,326	596.5018	\$0	\$6,357,588	\$6,345,713
D1	QUALIFIED OPEN-SPACE LAND	60	345.5961	\$0	\$1,533,291	\$52,802
D2	IMPROVEMENTS ON QUALIFIED OP	5		\$0	\$38,753	\$38,753
E	RURAL LAND, NON QUALIFIED OPE	45	332.2752	\$0	\$1,994,498	\$1,847,864
F1	COMMERCIAL REAL PROPERTY	577	417.0348	\$43,666	\$126,771,590	\$126,769,654
F2	INDUSTRIAL AND MANUFACTURIN	128	333.7999	\$64,301	\$23,994,263	\$23,701,993
G1	OIL AND GAS	638		\$0	\$1,165,310	\$1,165,310
J2	GAS DISTRIBUTION SYSTEM	2	0.1148	\$0	\$3,591,400	\$3,591,400
J3	ELECTRIC COMPANY (INCLUDING C	7	3.0531	\$0	\$5,849,231	\$5,849,231
J4	TELEPHONE COMPANY (INCLUDI	5	1.3063	\$0	\$1,417,598	\$1,417,598
J5	RAILROAD	9		\$0	\$4,300,844	\$4,300,844
J6	PIPELAND COMPANY	18		\$0	\$764,010	\$764,010
L1	COMMERCIAL PERSONAL PROPE	503		\$84,211	\$50,011,743	\$49,632,899
L2	INDUSTRIAL AND MANUFACTURIN	232		\$271,480	\$72,586,290	\$72,473,305
M1	TANGIBLE OTHER PERSONAL, MOB	99		\$52,019	\$3,902,919	\$3,820,734
O	RESIDENTIAL INVENTORY	73	16.8841	\$0	\$373,232	\$373,232
S	SPECIAL INVENTORY TAX	13		\$0	\$6,637,579	\$6,637,579
X	TOTALLY EXEMPT PROPERTY	572	717.4102	\$7,352	\$141,115,259	\$0
	Totals		4,044.9059	\$3,062,793	\$810,070,922	\$652,777,907

2021 CERTIFIED TOTALS

Property Count: 4,003

HISD - HERMLEIGH ISD
Grand Totals

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Land		Value				
Homesite:		3,174,145				
Non Homesite:		2,740,800				
Ag Market:		83,647,836				
Timber Market:		0		Total Land	(+)	89,562,781
Improvement		Value				
Homesite:		30,906,441				
Non Homesite:		100,636,780		Total Improvements	(+)	131,543,221
Non Real		Count	Value			
Personal Property:		186	79,822,829			
Mineral Property:		2,455	103,901,201			
Autos:		0	0	Total Non Real	(+)	183,724,030
				Market Value	=	404,830,032
Ag	Non Exempt	Exempt				
Total Productivity Market:	83,647,836	0				
Ag Use:	13,989,944	0		Productivity Loss	(-)	69,657,892
Timber Use:	0	0		Appraised Value	=	335,172,140
Productivity Loss:	69,657,892	0		Homestead Cap	(-)	947,893
				Assessed Value	=	334,224,247
				Total Exemptions Amount (Breakdown on Next Page)	(-)	9,309,947
				Net Taxable	=	324,914,300

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	341,891	96,156	655.10	655.10	10		
OV65	9,200,600	6,371,872	46,134.71	49,947.03	87		
Total	9,542,491	6,468,028	46,789.81	50,602.13	97	Freeze Taxable	(-) 6,468,028
Tax Rate	1.0826000						
						Freeze Adjusted Taxable	= 318,446,272

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 3,494,289.15 = 318,446,272 * (1.0826000 / 100) + 46,789.81

Certified Estimate of Market Value: 404,822,100
 Certified Estimate of Taxable Value: 324,906,368

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

2021 CERTIFIED TOTALS

Property Count: 4,003

HISD - HERMLEIGH ISD
Grand Totals

10/4/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	10	0	44,377	44,377
DV1	1	0	5,000	5,000
DV2	1	0	12,000	12,000
DV4	2	0	12,000	12,000
DV4S	1	0	12,000	12,000
DVHS	2	0	173,014	173,014
EX-XN	1	0	0	0
EX-XV	83	0	3,092,516	3,092,516
EX366	402	0	37,206	37,206
HS	221	0	5,021,686	5,021,686
OV65	92	0	807,425	807,425
PC	1	92,721	0	92,721
SO	1	2	0	2
Totals		92,723	9,217,224	9,309,947

2021 CERTIFIED TOTALS

Property Count: 4,003

HISD - HERMLEIGH ISD
Grand Totals

10/4/2021 12:24:14PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	231	207.3866	\$576,546	\$14,435,427	\$10,576,233
C1	VACANT LOTS AND LAND TRACTS	70	50.1874	\$2,000	\$116,577	\$116,577
D1	QUALIFIED OPEN-SPACE LAND	716	84,225.5231	\$0	\$83,647,836	\$13,977,942
D2	IMPROVEMENTS ON QUALIFIED OP	165		\$0	\$2,355,858	\$2,355,858
E	RURAL LAND, NON QUALIFIED OPE	286	1,478.1860	\$352,979	\$21,630,217	\$18,800,918
F1	COMMERCIAL REAL PROPERTY	67	172.7620	\$28,769	\$4,751,532	\$4,751,532
F2	INDUSTRIAL AND MANUFACTURIN	178	207.6140	\$0	\$89,485,579	\$89,485,579
G1	OIL AND GAS	2,056		\$0	\$103,855,839	\$103,855,839
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$104,000	\$104,000
J3	ELECTRIC COMPANY (INCLUDING C	4		\$0	\$23,170,240	\$23,170,240
J4	TELEPHONE COMPANY (INCLUDI	3	0.2900	\$0	\$643,032	\$643,032
J5	RAILROAD	2		\$0	\$10,910,570	\$10,910,570
J6	PIPELAND COMPANY	84	3.3700	\$0	\$32,349,679	\$32,349,679
J8	OTHER TYPE OF UTILITY	1	1.2100	\$0	\$18,647	\$18,647
L1	COMMERCIAL PERSONAL PROPE	41		\$0	\$1,959,755	\$1,867,034
L2	INDUSTRIAL AND MANUFACTURIN	46		\$0	\$10,709,266	\$10,709,266
M1	TANGIBLE OTHER PERSONAL, MOB	26		\$16,674	\$1,556,256	\$1,221,354
X	TOTALLY EXEMPT PROPERTY	486	224.1258	\$0	\$3,129,722	\$0
Totals			86,570.6549	\$976,968	\$404,830,032	\$324,914,300

2021 CERTIFIED TOTALS
 HOSP - HOSPITAL DISTRICT SCURRY CO
 Grand Totals

Property Count: 98,365

10/4/2021 12:23:50PM

Land		Value		
Homesite:		51,541,245		
Non Homesite:		73,260,741		
Ag Market:		501,482,034		
Timber Market:		0	Total Land	(+) 626,284,020
Improvement		Value		
Homesite:		490,446,305		
Non Homesite:		1,191,892,278	Total Improvements	(+) 1,682,338,583
Non Real		Count	Value	
Personal Property:	1,902		672,430,005	
Mineral Property:	82,209		738,987,990	
Autos:	0		0	
			Total Non Real	(+) 1,411,417,995
			Market Value	= 3,720,040,598
Ag		Non Exempt	Exempt	
Total Productivity Market:	501,253,462		228,572	
Ag Use:	55,972,071		49,369	Productivity Loss (-) 445,281,391
Timber Use:	0		0	Appraised Value = 3,274,759,207
Productivity Loss:	445,281,391		179,203	Homestead Cap (-) 6,314,089
				Assessed Value = 3,268,445,118
				Total Exemptions Amount (Breakdown on Next Page) (-) 966,033,673
				Net Taxable = 2,302,411,445

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 7,457,510.67 = 2,302,411,445 * (0.323900 / 100)

Certified Estimate of Market Value: 3,716,305,596
 Certified Estimate of Taxable Value: 2,298,680,269

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

2021 CERTIFIED TOTALS

Property Count: 98,365

HOSP - HOSPITAL DISTRICT SCURRY CO
Grand Totals

10/4/2021

12:24:14PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	5	605,541,717	0	605,541,717
DP	133	7,012,695	0	7,012,695
DV1	19	0	165,000	165,000
DV1S	6	0	25,000	25,000
DV2	15	0	136,500	136,500
DV2S	3	0	22,500	22,500
DV3	18	0	200,000	200,000
DV3S	2	0	10,000	10,000
DV4	37	0	285,252	285,252
DV4S	5	0	48,000	48,000
DVHS	32	0	3,189,990	3,189,990
DVHSS	2	0	126,211	126,211
EX-XG	2	0	97,190	97,190
EX-XI	1	0	15,000	15,000
EX-XN	15	0	2,443,039	2,443,039
EX-XU	5	0	73,640	73,640
EX-XV	838	0	154,554,398	154,554,398
EX-XV (Prorated)	15	0	54,045	54,045
EX366	16,385	0	411,527	411,527
FR	3	630,055	0	630,055
GIT	1	256,440	0	256,440
HS	4,030	76,489,718	0	76,489,718
OV65	1,518	108,692,572	0	108,692,572
OV65S	6	410,227	0	410,227
PC	13	5,142,955	0	5,142,955
PPV	1	0	0	0
SO	1	2	0	2
Totals		804,176,381	161,857,292	966,033,673

2021 CERTIFIED TOTALS

Property Count: 98,365

HOSP - HOSPITAL DISTRICT SCURRY CO
Grand Totals

10/4/2021 12:24:14PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,702	3,274.5130	\$4,030,814	\$455,304,115	\$293,650,253
B	MULTIFAMILY RESIDENCE	46	21.0299	\$0	\$14,648,370	\$14,638,646
C1	VACANT LOTS AND LAND TRACTS	2,057	1,940.3806	\$2,404	\$9,263,108	\$9,251,233
D1	QUALIFIED OPEN-SPACE LAND	3,443	542,960.6965	\$0	\$501,253,462	\$55,947,771
D2	IMPROVEMENTS ON QUALIFIED OP	807		\$150,467	\$14,129,875	\$14,129,673
E	RURAL LAND, NON QUALIFIED OPE	1,665	13,218.6300	\$1,909,066	\$120,561,962	\$82,032,555
F1	COMMERCIAL REAL PROPERTY	843	1,086.6655	\$197,293	\$142,680,725	\$142,647,112
F2	INDUSTRIAL AND MANUFACTURIN	774	3,651.7121	\$64,301	\$884,010,210	\$278,468,493
G1	OIL AND GAS	65,700		\$0	\$737,553,370	\$737,553,370
J2	GAS DISTRIBUTION SYSTEM	5	3.5748	\$0	\$9,658,470	\$9,658,470
J3	ELECTRIC COMPANY (INCLUDING C	41	68.1811	\$0	\$195,197,262	\$195,197,262
J4	TELEPHONE COMPANY (INCLUDI	17	1.6863	\$0	\$4,470,805	\$4,470,805
J5	RAILROAD	23		\$0	\$37,498,893	\$37,498,893
J6	PIPELAND COMPANY	376	3.3700	\$0	\$105,332,829	\$105,332,829
J8	OTHER TYPE OF UTILITY	2	2.6500	\$0	\$23,002	\$23,002
L1	COMMERCIAL PERSONAL PROPE	705		\$85,121	\$64,245,485	\$63,773,920
L2	INDUSTRIAL AND MANUFACTURIN	692		\$368,520	\$247,667,389	\$242,109,504
M1	TANGIBLE OTHER PERSONAL, MOB	266		\$73,599	\$11,881,616	\$9,016,843
O	RESIDENTIAL INVENTORY	73	16.8841	\$0	\$373,232	\$373,232
S	SPECIAL INVENTORY TAX	13		\$0	\$6,637,579	\$6,637,579
X	TOTALLY EXEMPT PROPERTY	17,261	2,952.1548	\$12,199	\$157,648,839	\$0
	Totals		569,202.1287	\$6,893,784	\$3,720,040,598	\$2,302,411,445

2021 CERTIFIED TOTALS

Property Count: 15,892

IISD - IRA ISD
Grand Totals

10/4/2021 12:23:50PM

Land		Value			
Homesite:		2,946,717			
Non Homesite:		3,106,156			
Ag Market:		56,331,114			
Timber Market:		0		Total Land	(+) 62,383,987
Improvement		Value			
Homesite:		24,374,483			
Non Homesite:		7,382,284		Total Improvements	(+) 31,756,767
Non Real		Count	Value		
Personal Property:		122	29,235,746		
Mineral Property:		14,861	33,317,326		
Autos:		0	0	Total Non Real	(+) 62,553,072
				Market Value	= 156,693,826
Ag	Non Exempt	Exempt			
Total Productivity Market:	56,243,039	88,075			
Ag Use:	7,457,610	19,924		Productivity Loss	(-) 48,785,429
Timber Use:	0	0		Appraised Value	= 107,908,397
Productivity Loss:	48,785,429	68,151		Homestead Cap	(-) 144,827
				Assessed Value	= 107,763,570
				Total Exemptions Amount (Breakdown on Next Page)	(-) 8,509,087
				Net Taxable	= 99,254,483

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	407,834	267,834	2,987.40	3,085.26	4	
OV65	6,838,631	4,592,638	45,157.19	45,837.54	66	
Total	7,246,465	4,860,472	48,144.59	48,922.80	70	Freeze Taxable (-) 4,860,472
Tax Rate	1.6165000					
						Freeze Adjusted Taxable = 94,394,011

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,574,023.78 = 94,394,011 * (1.6165000 / 100) + 48,144.59

Certified Estimate of Market Value: 156,671,562
 Certified Estimate of Taxable Value: 99,232,219

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

2021 CERTIFIED TOTALS

Property Count: 15,892

IISD - IRA ISD
Grand Totals

10/4/2021

12:24:14PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	4	0	40,000	40,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	1	0	12,000	12,000
DVHS	2	0	212,347	212,347
DVHSS	1	0	5,855	5,855
EX-XV	71	0	2,358,975	2,358,975
EX366	3,976	0	144,035	144,035
HS	204	0	4,854,042	4,854,042
OV65	68	0	589,513	589,513
PC	1	274,820	0	274,820
Totals		274,820	8,234,267	8,509,087

2021 CERTIFIED TOTALS

Property Count: 15,892

IISD - IRA ISD
Grand Totals

10/4/2021 12:24:14PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	174	322.0450	\$51,012	\$13,709,774	\$10,588,112
C1	VACANT LOTS AND LAND TRACTS	23	38.5300	\$0	\$83,544	\$83,544
D1	QUALIFIED OPEN-SPACE LAND	484	60,608.2545	\$0	\$56,243,039	\$7,450,110
D2	IMPROVEMENTS ON QUALIFIED OP	119		\$9,530	\$1,241,212	\$1,241,212
E	RURAL LAND, NON QUALIFIED OPE	231	2,632.8613	\$622,784	\$17,361,114	\$14,822,651
F1	COMMERCIAL REAL PROPERTY	18	14.3507	\$0	\$667,691	\$667,691
F2	INDUSTRIAL AND MANUFACTURIN	46	87.7210	\$0	\$1,497,317	\$1,497,317
G1	OIL AND GAS	10,850		\$0	\$33,099,737	\$33,099,737
J3	ELECTRIC COMPANY (INCLUDING C	7	7.2900	\$0	\$17,790,916	\$17,790,916
J4	TELEPHONE COMPANY (INCLUDI	1		\$0	\$252,710	\$252,710
J6	PIPELAND COMPANY	35		\$0	\$4,450,460	\$4,450,460
L1	COMMERCIAL PERSONAL PROPE	20		\$0	\$932,569	\$932,569
L2	INDUSTRIAL AND MANUFACTURIN	59		\$0	\$5,822,820	\$5,548,000
M1	TANGIBLE OTHER PERSONAL, MOB	24		\$0	\$1,037,913	\$829,453
X	TOTALLY EXEMPT PROPERTY	4,047	400.8725	\$0	\$2,503,010	\$0
	Totals		64,111.9250	\$683,326	\$156,693,826	\$99,254,482

2021 CERTIFIED TOTALS

Property Count: 41

RISD - ROSCOE ISD
Grand Totals

10/4/2021 12:23:50PM

Land		Value		
Homesite:		25,538		
Non Homesite:		108,619		
Ag Market:		1,510,834		
Timber Market:		0	Total Land	(+) 1,644,991
Improvement		Value		
Homesite:		73,838		
Non Homesite:		713,172	Total Improvements	(+) 787,010
Non Real		Count	Value	
Personal Property:	6		11,845,939	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 11,845,939
			Market Value	= 14,277,940
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,510,834		0	
Ag Use:	368,491		0	Productivity Loss (-) 1,142,343
Timber Use:	0		0	Appraised Value = 13,135,597
Productivity Loss:	1,142,343		0	Homestead Cap (-) 0
				Assessed Value = 13,135,597
				Total Exemptions Amount (Breakdown on Next Page) (-) 69,229
				Net Taxable = 13,066,368

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 182,929.15 = 13,066,368 * (1.400000 / 100)

Certified Estimate of Market Value: 14,277,940
 Certified Estimate of Taxable Value: 13,066,368

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

2021 CERTIFIED TOTALS

Property Count: 41

RISD - ROSCOE ISD
Grand Totals

10/4/2021

12:24:14PM

Exemption Breakdown

Exemption	Count	Local	State	Total
EX-XV	1	0	1	1
EX366	1	0	29	29
HS	1	0	23,239	23,239
PC	2	45,960	0	45,960
Totals		45,960	23,269	69,229

2021 CERTIFIED TOTALS

Property Count: 41

RISD - ROSCOE ISD
Grand Totals

10/4/2021 12:24:14PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1	0.7700	\$0	\$23,239	\$0
C1	VACANT LOTS AND LAND TRACTS	6	2.6300	\$0	\$2,093	\$2,093
D1	QUALIFIED OPEN-SPACE LAND	12	1,466.2610	\$0	\$1,510,834	\$368,491
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$55,076	\$55,076
E	RURAL LAND, NON QUALIFIED OPE	8	6.0400	\$0	\$76,643	\$76,643
F1	COMMERCIAL REAL PROPERTY	4	71.4320	\$0	\$86,920	\$86,920
F2	INDUSTRIAL AND MANUFACTURIN	3	3.0000	\$0	\$649,000	\$649,000
J3	ELECTRIC COMPANY (INCLUDING C	3	22.9580	\$0	\$11,814,710	\$11,814,710
J4	TELEPHONE COMPANY (INCLUDI	2	0.0900	\$0	\$13,435	\$13,435
L2	INDUSTRIAL AND MANUFACTURIN	2		\$0	\$45,960	\$0
X	TOTALLY EXEMPT PROPERTY	2		\$0	\$30	\$0
	Totals		1,573.1810	\$0	\$14,277,940	\$13,066,368

2021 CERTIFIED TOTALS

Property Count: 98,366

S_CO - SCURRY COUNTY
Grand Totals

10/4/2021 12:23:50PM

Land		Value			
Homesite:		51,541,245			
Non Homesite:		73,260,741			
Ag Market:		501,482,034			
Timber Market:		0		Total Land	(+) 626,284,020
Improvement		Value			
Homesite:		490,446,305			
Non Homesite:		1,191,892,278		Total Improvements	(+) 1,682,338,583
Non Real		Count	Value		
Personal Property:	1,903	683,515,825			
Mineral Property:	82,209	738,987,990			
Autos:	0	0		Total Non Real	(+) 1,422,503,815
				Market Value	= 3,731,126,418
Ag	Non Exempt	Exempt			
Total Productivity Market:	501,253,462	228,572			
Ag Use:	55,972,071	49,369		Productivity Loss	(-) 445,281,391
Timber Use:	0	0		Appraised Value	= 3,285,845,027
Productivity Loss:	445,281,391	179,203		Homestead Cap	(-) 6,314,089
				Assessed Value	= 3,279,530,938
				Total Exemptions Amount	(-) 872,538,262
				(Breakdown on Next Page)	
				Net Taxable	= 2,406,992,676

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	8,730,695	6,781,446	23,372.30	23,705.52	130		
OV65	159,081,971	108,169,914	308,339.83	310,486.10	1,482		
Total	167,812,666	114,951,360	331,712.13	334,191.62	1,612	Freeze Taxable	(-) 114,951,360
Tax Rate	0.5361000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	179,670	10,610	10,610	0	2		
Total	179,670	10,610	10,610	0	2	Transfer Adjustment	(-) 0
						Freeze Adjusted Taxable	= 2,292,041,316

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 12,619,345.63 = 2,292,041,316 * (0.5361000 / 100) + 331,712.13

Certified Estimate of Market Value: 3,727,391,416
 Certified Estimate of Taxable Value: 2,403,261,500

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

2021 CERTIFIED TOTALS

Property Count: 98,366

S_CO - SCURRY COUNTY
Grand Totals

10/4/2021

12:24:14PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	5	600,266,570	0	600,266,570
DP	133	0	0	0
DV1	19	0	165,000	165,000
DV1S	6	0	25,000	25,000
DV2	15	0	136,500	136,500
DV2S	3	0	22,500	22,500
DV3	18	0	200,000	200,000
DV3S	2	0	10,000	10,000
DV4	37	0	285,252	285,252
DV4S	5	0	48,000	48,000
DVHS	32	0	3,189,990	3,189,990
DVHSS	2	0	126,211	126,211
EX-XG	2	0	97,190	97,190
EX-XI	1	0	15,000	15,000
EX-XN	15	0	2,443,039	2,443,039
EX-XU	5	0	73,640	73,640
EX-XV	838	0	154,554,398	154,554,398
EX-XV (Prorated)	15	0	54,045	54,045
EX366	16,385	0	411,527	411,527
FR	1	0	0	0
GIT	1	256,440	0	256,440
HS	4,030	87,567,535	0	87,567,535
OV65	1,518	17,375,468	0	17,375,468
OV65S	6	72,000	0	72,000
PC	13	5,142,955	0	5,142,955
PPV	1	0	0	0
SO	1	2	0	2
Totals		710,680,970	161,857,292	872,538,262

2021 CERTIFIED TOTALS

Property Count: 98,366

S_CO - SCURRY COUNTY
Grand Totals

10/4/2021 12:24:14PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,702	3,274.5130	\$4,030,814	\$455,304,115	\$362,303,326
B	MULTIFAMILY RESIDENCE	46	21.0299	\$0	\$14,648,370	\$14,638,646
C1	VACANT LOTS AND LAND TRACTS	2,057	1,940.3806	\$2,404	\$9,263,108	\$9,251,233
D1	QUALIFIED OPEN-SPACE LAND	3,443	542,960.6965	\$0	\$501,253,462	\$55,947,771
D2	IMPROVEMENTS ON QUALIFIED OP	807		\$150,467	\$14,129,875	\$14,129,673
E	RURAL LAND, NON QUALIFIED OPE	1,665	13,218.6300	\$1,909,066	\$120,561,962	\$99,809,495
F1	COMMERCIAL REAL PROPERTY	843	1,086.6655	\$197,293	\$142,680,725	\$142,649,911
F2	INDUSTRIAL AND MANUFACTURIN	774	3,651.7121	\$64,301	\$884,010,210	\$283,743,640
G1	OIL AND GAS	65,700		\$0	\$737,553,370	\$737,553,370
J2	GAS DISTRIBUTION SYSTEM	5	3.5748	\$0	\$9,658,470	\$9,658,470
J3	ELECTRIC COMPANY (INCLUDING C	41	68.1811	\$0	\$195,197,262	\$195,197,262
J4	TELEPHONE COMPANY (INCLUDI	17	1.6863	\$0	\$4,470,805	\$4,470,805
J5	RAILROAD	23		\$0	\$37,498,893	\$37,498,893
J6	PIPELAND COMPANY	376	3.3700	\$0	\$105,332,829	\$105,332,829
J8	OTHER TYPE OF UTILITY	2	2.6500	\$0	\$23,002	\$23,002
J9	RAILROAD ROLLING STOCK	1		\$0	\$11,085,820	\$11,085,820
L1	COMMERCIAL PERSONAL PROPE	705		\$85,121	\$64,245,485	\$63,773,920
L2	INDUSTRIAL AND MANUFACTURIN	692		\$368,520	\$247,667,389	\$242,739,559
M1	TANGIBLE OTHER PERSONAL, MOB	266		\$73,599	\$11,881,616	\$10,174,240
O	RESIDENTIAL INVENTORY	73	16.8841	\$0	\$373,232	\$373,232
S	SPECIAL INVENTORY TAX	13		\$0	\$6,637,579	\$6,637,579
X	TOTALLY EXEMPT PROPERTY	17,261	2,952.1548	\$12,199	\$157,648,839	\$0
	Totals		569,202.1287	\$6,893,784	\$3,731,126,418	\$2,406,992,676

2021 CERTIFIED TOTALS

Property Count: 77,745

SISD - SNYDER ISD
Grand Totals

10/4/2021 12:23:50PM

Land		Value		
Homesite:		45,186,140		
Non Homesite:		63,729,623		
Ag Market:		353,853,020		
Timber Market:		0	Total Land	(+) 462,768,783
Improvement		Value		
Homesite:		433,570,270		
Non Homesite:		1,082,834,090	Total Improvements	(+) 1,516,404,360
Non Real		Count	Value	
Personal Property:	1,478		451,901,538	
Mineral Property:	64,428		600,624,235	
Autos:	0		0	
			Total Non Real	(+) 1,052,525,773
			Market Value	= 3,031,698,916
Ag		Non Exempt	Exempt	
Total Productivity Market:	353,712,523		140,497	
Ag Use:	33,293,695		29,445	Productivity Loss (-) 320,418,828
Timber Use:	0		0	Appraised Value = 2,711,280,088
Productivity Loss:	320,418,828		111,052	Homestead Cap (-) 5,164,596
				Assessed Value = 2,706,115,492
				Total Exemptions Amount (-) 766,157,013 (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	=	1,939,958,479
I&S Net Taxable	=	2,449,932,779

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	7,980,970	4,509,846	38,179.99	42,076.66	116	
OV65	142,589,268	98,963,049	692,086.36	732,251.21	1,324	
Total	150,570,238	103,472,895	730,266.35	774,327.87	1,440	Freeze Taxable (-) 103,472,895
Tax Rate	1.0264000					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
OV65	373,273	161,866	102,622	59,244	3	
Total	373,273	161,866	102,622	59,244	3	Transfer Adjustment (-) 59,244
						Freeze Adjusted M&O Net Taxable = 1,836,426,340
						Freeze Adjusted I&S Net Taxable = 2,346,400,640

APPROXIMATE LEVY = (FREEZE ADJUSTED MNO TAXABLE * (MNO TAX RATE / 100)) + (FREEZE ADJUSTED INS TAXABLE * (INS TAX RATE / 100)) + ACTUAL TAX
 19,900,630.11 = (1,836,426,340 * (0.9634000 / 100)) + (2,346,400,640 * (0.0630000 / 100)) + 730,266.35

Certified Estimate of Market Value: 3,028,043,943
 Certified Estimate of Taxable Value: 1,936,303,506

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

2021 CERTIFIED TOTALS

Property Count: 77,745

SISD - SNYDER ISD
Grand Totals

10/4/2021

12:24:14PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	0	0	0
DP	119	0	848,984	848,984
DV1	18	0	148,000	148,000
DV1S	6	0	20,000	20,000
DV2	13	0	93,000	93,000
DV2S	3	0	22,500	22,500
DV3	17	0	166,000	166,000
DV3S	2	0	10,000	10,000
DV4	34	0	225,252	225,252
DV4S	4	0	36,000	36,000
DVHS	28	0	1,844,629	1,844,629
DVHSS	1	0	85,356	85,356
ECO	3	509,974,300	0	509,974,300
EX-XG	2	0	97,190	97,190
EX-XI	1	0	15,000	15,000
EX-XN	14	0	2,443,039	2,443,039
EX-XU	5	0	73,640	73,640
EX-XV	679	0	149,098,506	149,098,506
EX-XV (Prorated)	15	0	32,938	32,938
EX366	13,032	0	291,846	291,846
FR	1	0	0	0
GIT	1	256,440	0	256,440
HS	3,594	0	84,101,228	84,101,228
OV65	1,353	0	11,483,711	11,483,711
OV65S	6	0	60,000	60,000
PC	9	4,729,454	0	4,729,454
PPV	1	0	0	0
Totals		514,960,194	251,196,819	766,157,013

2021 CERTIFIED TOTALS

Property Count: 77,745

SISD - SNYDER ISD
Grand Totals

10/4/2021 12:24:14PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,291	2,742.5272	\$3,403,256	\$426,874,703	\$337,236,163
B	MULTIFAMILY RESIDENCE	46	21.0299	\$0	\$14,648,370	\$14,631,028
C1	VACANT LOTS AND LAND TRACTS	1,956	1,847.3132	\$404	\$9,050,114	\$9,038,239
D1	QUALIFIED OPEN-SPACE LAND	2,159	390,333.0130	\$0	\$353,712,523	\$33,288,897
D2	IMPROVEMENTS ON QUALIFIED OP	511		\$140,937	\$10,368,973	\$10,368,771
E	RURAL LAND, NON QUALIFIED OPE	1,110	8,889.0517	\$933,303	\$79,650,471	\$67,070,226
F1	COMMERCIAL REAL PROPERTY	754	828.1208	\$168,524	\$137,174,582	\$137,131,257
F2	INDUSTRIAL AND MANUFACTURIN	536	2,579.5761	\$64,301	\$789,092,872	\$279,118,572
G1	OIL AND GAS	51,314		\$0	\$599,393,776	\$599,393,776
J2	GAS DISTRIBUTION SYSTEM	4	3.5748	\$0	\$9,554,470	\$9,554,470
J3	ELECTRIC COMPANY (INCLUDING C	26	37.9331	\$0	\$141,077,316	\$141,077,316
J4	TELEPHONE COMPANY (INCLUDI	10	1.3063	\$0	\$3,493,638	\$3,493,638
J5	RAILROAD	21		\$0	\$26,588,323	\$26,588,323
J6	PIPELAND COMPANY	198		\$0	\$38,422,910	\$38,422,910
J8	OTHER TYPE OF UTILITY	1	1.4400	\$0	\$4,355	\$4,355
L1	COMMERCIAL PERSONAL PROPE	627		\$85,121	\$60,501,815	\$60,122,971
L2	INDUSTRIAL AND MANUFACTURIN	545		\$368,520	\$163,835,987	\$159,228,937
M1	TANGIBLE OTHER PERSONAL, MOB	216		\$56,925	\$9,190,748	\$7,177,819
O	RESIDENTIAL INVENTORY	73	16.8841	\$0	\$373,232	\$373,232
S	SPECIAL INVENTORY TAX	13		\$0	\$6,637,579	\$6,637,579
X	TOTALLY EXEMPT PROPERTY	13,748	2,324.9407	\$12,199	\$152,052,159	\$0
	Totals		409,626.7109	\$5,233,490	\$3,031,698,916	\$1,939,958,479

2021 CERTIFIED TOTALS

Property Count: 98,365

WTC - WESTERN TX COLLEGE

Grand Totals

10/4/2021

12:23:50PM

Land		Value			
Homesite:		51,541,245			
Non Homesite:		73,260,741			
Ag Market:		501,482,034			
Timber Market:		0		Total Land	(+) 626,284,020
Improvement		Value			
Homesite:		490,446,305			
Non Homesite:		1,191,892,278		Total Improvements	(+) 1,682,338,583
Non Real		Count	Value		
Personal Property:	1,902	672,430,005			
Mineral Property:	82,209	738,987,990			
Autos:	0	0		Total Non Real	(+) 1,411,417,995
				Market Value	= 3,720,040,598
Ag	Non Exempt	Exempt			
Total Productivity Market:	501,253,462	228,572			
Ag Use:	55,972,071	49,369		Productivity Loss	(-) 445,281,391
Timber Use:	0	0		Appraised Value	= 3,274,759,207
Productivity Loss:	445,281,391	179,203		Homestead Cap	(-) 6,314,089
				Assessed Value	= 3,268,445,118
				Total Exemptions Amount	(-) 767,531,063
				(Breakdown on Next Page)	
				Net Taxable	= 2,500,914,055

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
DP	8,730,695	8,597,297	19,733.59	19,997.90	130	
OV65	159,081,971	157,102,779	293,651.95	296,319.51	1,482	
Total	167,812,666	165,700,076	313,385.54	316,317.41	1,612	Freeze Taxable (-) 165,700,076
Tax Rate	0.3400000					
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count	
OV65	179,670	20,763	20,763	0	2	
Total	179,670	20,763	20,763	0	2	Transfer Adjustment (-) 0
						Freeze Adjusted Taxable = 2,335,213,979

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 8,253,113.07 = 2,335,213,979 * (0.3400000 / 100) + 313,385.54

Certified Estimate of Market Value: 3,716,305,596
 Certified Estimate of Taxable Value: 2,497,179,053

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

2021 CERTIFIED TOTALS

Property Count: 98,365

WTC - WESTERN TX COLLEGE

Grand Totals

10/4/2021

12:24:14PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	5	600,266,570	0	600,266,570
DP	133	0	0	0
DV1	19	0	165,000	165,000
DV1S	6	0	25,000	25,000
DV2	15	0	136,500	136,500
DV2S	3	0	22,500	22,500
DV3	18	0	200,000	200,000
DV3S	2	0	10,000	10,000
DV4	37	0	285,252	285,252
DV4S	5	0	48,000	48,000
DVHS	32	0	3,189,990	3,189,990
DVHSS	2	0	126,211	126,211
EX-XG	2	0	97,190	97,190
EX-XI	1	0	15,000	15,000
EX-XN	15	0	2,443,039	2,443,039
EX-XU	5	0	73,640	73,640
EX-XV	838	0	154,554,398	154,554,398
EX-XV (Prorated)	15	0	61,849	61,849
EX366	16,385	0	411,527	411,527
FR	1	0	0	0
GIT	1	256,440	0	256,440
OV65	1,518	0	0	0
OV65S	6	0	0	0
PC	13	5,142,955	0	5,142,955
PPV	1	0	0	0
SO	1	2	0	2
Totals		605,665,967	161,865,096	767,531,063

2021 CERTIFIED TOTALS

Property Count: 98,365

WTC - WESTERN TX COLLEGE
Grand Totals

10/4/2021 12:24:14PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,702	3,274.4357	\$4,030,814	\$455,296,311	\$446,330,204
B	MULTIFAMILY RESIDENCE	46	21.0299	\$0	\$14,648,370	\$14,648,192
C1	VACANT LOTS AND LAND TRACTS	2,057	1,940.3806	\$2,404	\$9,263,108	\$9,251,233
D1	QUALIFIED OPEN-SPACE LAND	3,443	542,960.6965	\$0	\$501,253,462	\$55,947,771
D2	IMPROVEMENTS ON QUALIFIED OP	807		\$150,467	\$14,129,875	\$14,129,673
E	RURAL LAND, NON QUALIFIED OPE	1,665	13,218.6300	\$1,909,066	\$120,561,962	\$119,091,650
F1	COMMERCIAL REAL PROPERTY	843	1,086.6655	\$197,293	\$142,680,725	\$142,679,157
F2	INDUSTRIAL AND MANUFACTURIN	774	3,651.7121	\$64,301	\$884,010,210	\$283,743,640
G1	OIL AND GAS	65,700		\$0	\$737,553,370	\$737,553,370
J2	GAS DISTRIBUTION SYSTEM	5	3.5748	\$0	\$9,658,470	\$9,658,470
J3	ELECTRIC COMPANY (INCLUDING C	41	68.1811	\$0	\$195,197,262	\$195,197,262
J4	TELEPHONE COMPANY (INCLUDI	17	1.6863	\$0	\$4,470,805	\$4,470,805
J5	RAILROAD	23		\$0	\$37,498,893	\$37,498,893
J6	PIPELAND COMPANY	376	3.3700	\$0	\$105,332,829	\$105,332,829
J8	OTHER TYPE OF UTILITY	2	2.6500	\$0	\$23,002	\$23,002
L1	COMMERCIAL PERSONAL PROPE	705		\$85,121	\$64,245,485	\$63,773,920
L2	INDUSTRIAL AND MANUFACTURIN	692		\$368,520	\$247,667,389	\$242,739,559
M1	TANGIBLE OTHER PERSONAL, MOB	266		\$73,599	\$11,881,616	\$11,833,614
O	RESIDENTIAL INVENTORY	73	16.8841	\$0	\$373,232	\$373,232
S	SPECIAL INVENTORY TAX	13		\$0	\$6,637,579	\$6,637,579
X	TOTALLY EXEMPT PROPERTY	17,261	2,952.2321	\$12,199	\$157,656,643	\$0
	Totals		569,202.1287	\$6,893,784	\$3,720,040,598	\$2,500,914,055

2021 FREEZE TOTALS

CISD - COLORADO CITY ISD

Property Count: 5

Grand Totals

10/8/2021

12:47:19PM

Land		Value		
Homesite:		69,067		
Non Homesite:		0		
Ag Market:		63,368		
Timber Market:		0	Total Land	(+) 132,435
Improvement		Value		
Homesite:		384,405		
Non Homesite:		0	Total Improvements	(+) 384,405
Non Real		Count	Value	
Personal Property:	0	0		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 0
			Market Value	= 516,840
Ag		Non Exempt	Exempt	
Total Productivity Market:	63,368	0		
Ag Use:	7,797	0	Productivity Loss	(-) 55,571
Timber Use:	0	0	Appraised Value	= 461,269
Productivity Loss:	55,571	0	Homestead Cap	(-) 0
			Assessed Value	= 461,269
			Total Exemptions Amount (Breakdown on Next Page)	(-) 154,492
			Net Taxable	= 306,777

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count	
OV65	453,472	298,980	2,839.69	3,033.72	5	
Total	453,472	298,980	2,839.69	3,033.72	5	Freeze Taxable (-) 298,980
Tax Rate	1.4667000					
						Freeze Adjusted Taxable = 7,797

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 2,954.05 = 7,797 * (1.4667000 / 100) + 2,839.69

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

2021 FREEZE TOTALS

CISD - COLORADO CITY ISD

Property Count: 5

Grand Totals

10/8/2021

12:47:43PM

Exemption Breakdown

Exemption	Count	Local	State	Total
HS	5	0	114,492	114,492
OV65	5	0	40,000	40,000
Totals		0	154,492	154,492

2021 FREEZE TOTALS

CISD - COLORADO CITY ISD
Grand Totals

Property Count: 5

10/8/2021 12:47:43PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1	1.0000	\$0	\$49,010	\$14,010
D1	QUALIFIED OPEN-SPACE LAND	1	45.5000	\$0	\$63,368	\$7,797
E	RURAL LAND, NON QUALIFIED OPE	4	8.9500	\$0	\$404,462	\$284,970
Totals			55.4500	\$0	\$516,840	\$306,777

2021 FREEZE TOTALS

CITY - CITY OF SNYDER

Property Count: 1,020

Grand Totals

10/8/2021

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Land		Value			
Homesite:		8,169,518			
Non Homesite:		15,050			
Ag Market:		0			
Timber Market:		0			
			Total Land	(+)	8,184,568
Improvement		Value			
Homesite:		92,641,989			
Non Homesite:		77,348			
			Total Improvements	(+)	92,719,337
Non Real		Count	Value		
Personal Property:		0	0		
Mineral Property:		0	0		
Autos:		0	0		
			Total Non Real	(+)	0
			Market Value	=	100,903,905
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0			
Timber Use:	0	0			
Productivity Loss:	0	0			
			Productivity Loss	(-)	0
			Appraised Value	=	100,903,905
			Homestead Cap	(-)	1,473,296
			Assessed Value	=	99,430,609
			Total Exemptions Amount (Breakdown on Next Page)	(-)	8,374,053
			Net Taxable	=	91,056,556

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,906,792	4,641,282	18,219.76	18,975.13	86		
OV65	94,431,419	86,322,876	286,568.24	290,726.43	934		
Total	99,338,211	90,964,158	304,788.00	309,701.56	1,020	Freeze Taxable	(-) 90,964,158
Tax Rate	0.4800000						
						Freeze Adjusted Taxable	= 92,398

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 305,231.51 = 92,398 * (0.4800000 / 100) + 304,788.00

Tif Zone Code	Tax Increment Loss
TIF1	16,840
Tax Increment Finance Value:	16,840
Tax Increment Finance Levy:	80.83

2021 FREEZE TOTALS

CITY - CITY OF SNYDER

Property Count: 1,020

Grand Totals

10/8/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	1	137,112	0	137,112
DP	86	0	0	0
DV1	5	0	60,000	60,000
DV1S	4	0	20,000	20,000
DV2	4	0	36,000	36,000
DV2S	2	0	15,000	15,000
DV3	8	0	96,000	96,000
DV3S	2	0	10,000	10,000
DV4	13	0	120,000	120,000
DV4S	3	0	24,000	24,000
DVHS	11	0	1,009,357	1,009,357
DVHSS	1	0	85,356	85,356
OV65	929	6,723,728	0	6,723,728
OV65S	5	37,500	0	37,500
Totals		6,898,340	1,475,713	8,374,053

2021 FREEZE TOTALS

CITY - CITY OF SNYDER
Grand Totals

Property Count: 1,020

10/8/2021 12:47:43PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,005	347.3557	\$344,199	\$100,059,334	\$90,396,217
C1	VACANT LOTS AND LAND TRACTS	1	0.3340	\$0	\$0	\$0
E	RURAL LAND, NON QUALIFIED OPE	3	4.9720	\$0	\$259,619	\$158,023
F1	COMMERCIAL REAL PROPERTY	1	0.7231	\$0	\$4,050	\$2,114
M1	TANGIBLE OTHER PERSONAL, MOB	16		\$0	\$580,902	\$500,202
Totals			353.3848	\$344,199	\$100,903,905	\$91,056,556

2021 FREEZE TOTALS

HISD - HERMLEIGH ISD
Grand Totals

Property Count: 97

10/8/2021

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Land		Value			
Homesite:		971,589			
Non Homesite:		0			
Ag Market:		624,192			
Timber Market:		0		Total Land	(+) 1,595,781
Improvement		Value			
Homesite:		8,951,074			
Non Homesite:		159,552		Total Improvements	(+) 9,110,626
Non Real		Count	Value		
Personal Property:		0	0		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 0
				Market Value	= 10,706,407
Ag	Non Exempt	Exempt			
Total Productivity Market:	624,192	0			
Ag Use:	124,796	0		Productivity Loss	(-) 499,396
Timber Use:	0	0		Appraised Value	= 10,207,011
Productivity Loss:	499,396	0		Homestead Cap	(-) 380,172
				Assessed Value	= 9,826,839
				Total Exemptions Amount (Breakdown on Next Page)	(-) 3,074,463
				Net Taxable	= 6,752,376

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	341,891	96,156	655.10	655.10	10		
OV65	9,200,600	6,371,872	46,134.71	49,947.03	87		
Total	9,542,491	6,468,028	46,789.81	50,602.13	97	Freeze Taxable	(-) 6,468,028
Tax Rate	1.0826000						
						Freeze Adjusted Taxable	= 284,348

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 49,868.16 = 284,348 * (1.0826000 / 100) + 46,789.81

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

2021 FREEZE TOTALS

HISD - HERMLEIGH ISD
Grand Totals

Property Count: 97

10/8/2021

12:47:43PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	10	0	44,377	44,377
DV2	1	0	12,000	12,000
DV4	1	0	12,000	12,000
HS	97	0	2,248,661	2,248,661
OV65	87	0	757,425	757,425
Totals		0	3,074,463	3,074,463

2021 FREEZE TOTALS

HISD - HERMLEIGH ISD
Grand Totals

Property Count: 97

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	52	76.5745	\$54,027	\$4,981,458	\$3,065,006
D1	QUALIFIED OPEN-SPACE LAND	6	591.4000	\$0	\$624,192	\$124,796
D2	IMPROVEMENTS ON QUALIFIED OP	3		\$0	\$12,502	\$12,502
E	RURAL LAND, NON QUALIFIED OPE	40	60.4180	\$4,422	\$4,835,660	\$3,447,761
M1	TANGIBLE OTHER PERSONAL, MOB	5		\$0	\$252,595	\$102,311
Totals			728.3925	\$58,449	\$10,706,407	\$6,752,376

2021 FREEZE TOTALS

IISD - IRA ISD
Grand Totals

Property Count: 70

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Land	Value			
Homesite:	800,080			
Non Homesite:	745			
Ag Market:	282,442			
Timber Market:	0	Total Land	(+)	1,083,267
Improvement	Value			
Homesite:	6,589,870			
Non Homesite:	35,381	Total Improvements	(+)	6,625,251
Non Real	Count	Value		
Personal Property:	0	0		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				7,708,518
Ag	Non Exempt	Exempt		
Total Productivity Market:	282,442	0		
Ag Use:	45,915	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	236,527	0		7,471,991
			Homestead Cap	(-)
				143,485
			Assessed Value	=
				7,328,506
			Total Exemptions Amount (Breakdown on Next Page)	(-)
				2,385,993
			Net Taxable	=
				4,942,513

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	407,834	267,834	2,987.40	3,085.26	4		
OV65	6,838,631	4,592,638	45,157.19	45,837.54	66		
Total	7,246,465	4,860,472	48,144.59	48,922.80	70	Freeze Taxable	(-)
Tax Rate	1.6165000						
						Freeze Adjusted Taxable	=
							82,041

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 49,470.78 = 82,041 * (1.6165000 / 100) + 48,144.59

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

2021 FREEZE TOTALS

IISD - IRA ISD
Grand Totals

Property Count: 70

10/8/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	4	0	40,000	40,000
DVHS	1	0	94,723	94,723
DVHSS	1	0	5,855	5,855
HS	70	0	1,675,902	1,675,902
OV65	66	0	569,513	569,513
Totals		0	2,385,993	2,385,993

2021 FREEZE TOTALS

IISD - IRA ISD
Grand Totals

Property Count: 70

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	41	77.8530	\$0	\$4,172,577	\$2,670,958
D1	QUALIFIED OPEN-SPACE LAND	3	276.1200	\$0	\$282,442	\$45,915
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$31,546	\$31,546
E	RURAL LAND, NON QUALIFIED OPE	30	34.1533	\$0	\$3,221,953	\$2,194,094
Totals			388.1263	\$0	\$7,708,518	\$4,942,513

2021 FREEZE TOTALS

S_CO - SCURRY COUNTY

Property Count: 1,612

Grand Totals

10/8/2021

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Land		Value			
Homesite:		16,274,515			
Non Homesite:		148,085			
Ag Market:		3,321,592			
Timber Market:		0		Total Land	(+) 19,744,192
Improvement		Value			
Homesite:		154,157,131			
Non Homesite:		656,123		Total Improvements	(+) 154,813,254
Non Real		Count	Value		
Personal Property:		0	0		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 0
				Market Value	= 174,557,446
Ag	Non Exempt	Exempt			
Total Productivity Market:	3,321,592	0			
Ag Use:	488,495	0		Productivity Loss	(-) 2,833,097
Timber Use:	0	0		Appraised Value	= 171,724,349
Productivity Loss:	2,833,097	0		Homestead Cap	(-) 2,618,980
				Assessed Value	= 169,105,369
				Total Exemptions Amount (Breakdown on Next Page)	(-) 52,870,683
				Net Taxable	= 116,234,686

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	8,730,695	6,781,446	23,372.30	23,705.52	130			
OV65	159,081,971	108,169,914	308,339.83	310,486.10	1,482			
Total	167,812,666	114,951,360	331,712.13	334,191.62	1,612	Freeze Taxable	(-) 114,951,360	
Tax Rate	0.5361000							
						Freeze Adjusted Taxable	= 1,283,326	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 338,592.04 = 1,283,326 * (0.5361000 / 100) + 331,712.13

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

2021 FREEZE TOTALS

S_CO - SCURRY COUNTY

Property Count: 1,612

Grand Totals

10/8/2021

12:47:43PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	130	0	0	0
DV1	10	0	113,000	113,000
DV1S	6	0	25,000	25,000
DV2	8	0	84,000	84,000
DV2S	3	0	22,500	22,500
DV3	10	0	120,000	120,000
DV3S	2	0	10,000	10,000
DV4	18	0	153,377	153,377
DV4S	4	0	36,000	36,000
DVHS	16	0	1,431,879	1,431,879
DVHSS	2	0	126,211	126,211
HS	1,612	33,764,641	0	33,764,641
OV65	1,476	16,912,075	0	16,912,075
OV65S	6	72,000	0	72,000
Totals		50,748,716	2,121,967	52,870,683

2021 FREEZE TOTALS

S_CO - SCURRY COUNTY

Property Count: 1,612

Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,312	1,004.4657	\$405,685	\$135,177,348	\$90,696,203
C1	VACANT LOTS AND LAND TRACTS	1	0.3340	\$0	\$0	\$0
D1	QUALIFIED OPEN-SPACE LAND	29	3,188.6300	\$0	\$3,321,592	\$488,495
D2	IMPROVEMENTS ON QUALIFIED OP	8		\$0	\$79,995	\$79,995
E	RURAL LAND, NON QUALIFIED OPE	273	622.7188	\$4,422	\$33,873,732	\$23,568,978
F1	COMMERCIAL REAL PROPERTY	3	2.7231	\$0	\$238,301	\$234,050
M1	TANGIBLE OTHER PERSONAL, MOB	40		\$4,906	\$1,866,478	\$1,166,965
Totals			4,818.8716	\$415,013	\$174,557,446	\$116,234,686

2021 FREEZE TOTALS

SISD - SNYDER ISD
Grand Totals

Property Count: 1,440

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Land	Value			
Homesite:	14,433,779			
Non Homesite:	147,340			
Ag Market:	2,351,590			
Timber Market:	0	Total Land	(+)	16,932,709
Improvement	Value			
Homesite:	138,231,782			
Non Homesite:	461,190	Total Improvements	(+)	138,692,972
Non Real	Count	Value		
Personal Property:	0	0		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				155,625,681
Ag	Non Exempt	Exempt		
Total Productivity Market:	2,351,590	0		
Ag Use:	309,987	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	2,041,603	0		153,584,078
			Homestead Cap	(-)
			Assessed Value	=
				2,095,323
			Total Exemptions Amount (Breakdown on Next Page)	(-)
				47,106,720
			Net Taxable	=
				104,382,035

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	7,980,970	4,509,846	38,179.99	42,076.66	116		
OV65	142,589,268	98,963,049	692,086.36	732,251.21	1,324		
Total	150,570,238	103,472,895	730,266.35	774,327.87	1,440	Freeze Taxable	(-)
Tax Rate	1.0264000						
						Freeze Adjusted Taxable	=
							909,140

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 739,597.76 = 909,140 * (1.0264000 / 100) + 730,266.35

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

2021 FREEZE TOTALSSISD - SNYDER ISD
Grand Totals

Property Count: 1,440

10/8/2021

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	116	0	824,914	824,914
DV1	10	0	101,000	101,000
DV1S	6	0	20,000	20,000
DV2	7	0	48,000	48,000
DV2S	3	0	22,500	22,500
DV3	10	0	96,000	96,000
DV3S	2	0	10,000	10,000
DV4	17	0	105,377	105,377
DV4S	4	0	36,000	36,000
DVHS	15	0	787,156	787,156
DVHSS	1	0	85,356	85,356
HS	1,440	0	33,731,706	33,731,706
OV65	1,318	0	11,178,711	11,178,711
OV65S	6	0	60,000	60,000
Totals		0	47,106,720	47,106,720

2021 FREEZE TOTALS

SISD - SNYDER ISD
Grand Totals

Property Count: 1,440

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,218	849.0382	\$351,658	\$125,974,303	\$84,677,999
C1	VACANT LOTS AND LAND TRACTS	1	0.3340	\$0	\$0	\$0
D1	QUALIFIED OPEN-SPACE LAND	19	2,275.6100	\$0	\$2,351,590	\$309,987
D2	IMPROVEMENTS ON QUALIFIED OP	4		\$0	\$35,947	\$35,947
E	RURAL LAND, NON QUALIFIED OPE	199	519.1975	\$0	\$25,411,657	\$18,356,865
F1	COMMERCIAL REAL PROPERTY	3	2.7231	\$0	\$238,301	\$233,018
M1	TANGIBLE OTHER PERSONAL, MOB	35		\$4,906	\$1,613,883	\$768,219
Totals			3,646.9028	\$356,564	\$155,625,681	\$104,382,035

2021 FREEZE TOTALS

WTC - WESTERN TX COLLEGE

Property Count: 1,612

Grand Totals

10/8/2021

12:47:19PM

Land		Value			
Homesite:		16,274,515			
Non Homesite:		148,085			
Ag Market:		3,321,592			
Timber Market:		0		Total Land	(+) 19,744,192
Improvement		Value			
Homesite:		154,157,131			
Non Homesite:		656,123		Total Improvements	(+) 154,813,254
Non Real		Count	Value		
Personal Property:		0	0		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 0
				Market Value	= 174,557,446
Ag	Non Exempt	Exempt			
Total Productivity Market:	3,321,592	0			
Ag Use:	488,495	0		Productivity Loss	(-) 2,833,097
Timber Use:	0	0		Appraised Value	= 171,724,349
Productivity Loss:	2,833,097	0		Homestead Cap	(-) 2,618,980
				Assessed Value	= 169,105,369
				Total Exemptions Amount (Breakdown on Next Page)	(-) 2,121,967
				Net Taxable	= 166,983,402

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	8,730,695	8,597,297	19,733.59	19,997.90	130			
OV65	159,081,971	157,102,779	293,651.95	296,319.51	1,482			
Total	167,812,666	165,700,076	313,385.54	316,317.41	1,612	Freeze Taxable	(-) 165,700,076	
Tax Rate	0.3400000							
						Freeze Adjusted Taxable	= 1,283,326	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 317,748.85 = 1,283,326 * (0.3400000 / 100) + 313,385.54

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

2021 FREEZE TOTALS

WTC - WESTERN TX COLLEGE

Property Count: 1,612

Grand Totals

10/8/2021

12:47:43PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	130	0	0	0
DV1	10	0	113,000	113,000
DV1S	6	0	25,000	25,000
DV2	8	0	84,000	84,000
DV2S	3	0	22,500	22,500
DV3	10	0	120,000	120,000
DV3S	2	0	10,000	10,000
DV4	18	0	153,377	153,377
DV4S	4	0	36,000	36,000
DVHS	16	0	1,431,879	1,431,879
DVHSS	2	0	126,211	126,211
OV65	1,476	0	0	0
OV65S	6	0	0	0
Totals		0	2,121,967	2,121,967

2021 FREEZE TOTALS

WTC - WESTERN TX COLLEGE

Property Count: 1,612

Grand Totals

10/8/2021 12:47:43PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,312	1,004.4657	\$405,685	\$135,177,348	\$131,149,048
C1	VACANT LOTS AND LAND TRACTS	1	0.3340	\$0	\$0	\$0
D1	QUALIFIED OPEN-SPACE LAND	29	3,188.6300	\$0	\$3,321,592	\$488,495
D2	IMPROVEMENTS ON QUALIFIED OP	8		\$0	\$79,995	\$79,995
E	RURAL LAND, NON QUALIFIED OPE	273	622.7188	\$4,422	\$33,873,732	\$33,178,013
F1	COMMERCIAL REAL PROPERTY	3	2.7231	\$0	\$238,301	\$236,733
M1	TANGIBLE OTHER PERSONAL, MOB	40		\$4,906	\$1,866,478	\$1,851,118
Totals			4,818.8716	\$415,013	\$174,557,446	\$166,983,402

For Entity : CITY OF SNYDER

Year: 2021

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
59141	DIAMOND WTG ENGINEERING &	\$21,025,697	\$21,025,697
50241	W L PLASTICS	\$13,527,138	\$13,527,138
49558	WAL-MART REAL ESTATE BUSINESS TR	\$6,687,787	\$6,687,787
36271	SUDDENLINK COMMUNICATIONS	\$6,516,460	\$6,516,460
47990	W L PLASTICS CORPORATION	\$5,332,647	\$5,332,647
37834	ONCOR ELECTRIC DELIVERY CO	\$5,266,460	\$5,266,460
52887	BAKER HUGHES OILFIELD SOLUTION	\$4,443,040	\$4,391,665
25070	BNSF RAILWAY COMPANY	\$4,300,840	\$4,300,840
23146	WALMART STORES TEXAS	\$4,005,492	\$4,005,492
50179	BAAR, MICHAEL LLC	\$3,825,933	\$3,825,933

For Entity : COLORADO CITY ISD

Year: 2021

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
55152	BRIDGETEX PIPELINE	\$27,971,320	\$27,971,320
63044	SUNRISE PIPELINE LLC	\$14,800,980	\$14,800,980
32676	CENTURION PIPELINE LP	\$9,888,274	\$9,684,335
34755	WEST TEXAS GULF PL CO	\$9,596,010	\$9,596,010
65466	MARATHON PETROLEUM COMPANY LP	\$8,698,940	\$8,698,940
65471	TRAFIGURA TRADING LLC	\$4,800,000	\$4,800,000
32685	PLAINS PIPELINE LP/BASIN SYST	\$2,834,920	\$2,834,920
65468	VITOL INC	\$2,395,560	\$2,395,560
65747	VALERO MARKETING & SUPPLY COMPANY	\$2,184,940	\$2,184,940
60422	PERMIAN EXPRESS PARTNERS	\$1,795,380	\$1,795,380

For Entity : HERMLEIGH ISD

Year: 2021

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
65476	SCURRY MIDSTREAM LLC	\$49,466,640	\$49,466,640
43620	E.ON-PYRON WIND FARM	\$34,424,980	\$34,424,980
4022	THREE SPAN OIL & GAS INC	\$30,008,610	\$30,008,610
64714	CARR RESOURCES, INC	\$25,988,670	\$25,988,670
63044	SUNRISE PIPELINE LLC	\$15,370,760	\$15,370,760
25070	BNSF RAILWAY COMPANY	\$10,910,570	\$10,910,570
37834	ONCOR ELECTRIC DELIVERY CO	\$10,489,790	\$10,489,790
48443	LONE STAR TRANSMISSION	\$9,691,570	\$9,691,570
38317	INVENERGY-CAMP SPRINGS I & II	\$9,124,340	\$9,124,340
60246	VERADO ENERGY INC	\$8,751,447	\$8,751,447

For Entity : HOSPITAL DISTRICT SCURRY CO

Year: 2021

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
30714	KINDER MORGAN PRODUCTION LP-LEASES	\$237,870,308	\$237,870,308
37834	ONCOR ELECTRIC DELIVERY CO	\$119,605,770	\$119,605,770
7171	OCCIDENTAL PERMIAN LTD	\$56,102,617	\$56,102,617
43292	KINDER MORGAN PRODUCTION	\$52,573,860	\$52,573,860
65476	SCURRY MIDSTREAM LLC	\$51,712,180	\$51,712,180
25070	BNSF RAILWAY COMPANY	\$37,498,880	\$37,498,880
43620	E.ON-PYRON WIND FARM	\$34,424,980	\$34,424,980
50775	ELECTRIC TRANSMISSION TX LLC	\$32,426,540	\$32,426,540
55152	BRIDGETEX PIPELINE	\$31,744,490	\$31,744,490
63044	SUNRISE PIPELINE LLC	\$31,279,960	\$31,279,960

For Entity : IRA ISD

Year: 2021

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
50776	WIND ENERGY TRANSMISSION TX	\$13,159,710	\$13,159,710
64285	CROSSROADS OPERATING CO LLC	\$8,039,151	\$8,039,151
37834	ONCOR ELECTRIC DELIVERY CO	\$4,385,460	\$4,385,460
36472	HP SLAGEL PRODUCING COMPANY LLC	\$2,414,815	\$2,414,815
3362	UNITEX OIL & GAS LLC	\$1,993,762	\$1,993,762
59140	KINDER MORGAN PROD-REINECKE PL	\$1,886,850	\$1,886,850
63049	APPLIED US ENERGY INC	\$1,839,210	\$1,839,210
5380	SHARP IMAGE ENERGY INC	\$1,727,238	\$1,727,238
50520	TREK RESOURCES INC	\$1,051,865	\$1,051,865
5951	RUWCO OIL & GAS CORP	\$851,568	\$851,568

For Entity : ROSCOE ISD

Year: 2021

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
37834	ONCOR ELECTRIC DELIVERY CO	\$11,780,480	\$11,780,480
44832	E.ON - INADALE WIND FARM	\$645,700	\$645,700
21353	WHITACRE, E M DR	\$616,006	\$151,843
36076	HALLMAN, BILLY ROY	\$258,885	\$140,158
46334	ROSCOE WIND FARM LLC	\$75,798	\$75,798
52042	ALTHOF, GREG	\$245,085	\$58,951
52041	ALTHOF, JEFF	\$245,085	\$58,951
11452	EDMISTON, ERNESTINE	\$73,544	\$29,996
33081	ONCOR ELECTRIC DELIVERY COMPANY	\$27,550	\$27,550
48220	PIEPER, GARY M	\$57,750	\$14,410

For Entity : SCURRY COUNTY

Year: 2021

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
30714	KINDER MORGAN PRODUCTION LP-LEASES	\$237,870,308	\$237,870,308
37834	ONCOR ELECTRIC DELIVERY CO	\$119,605,770	\$119,605,770
7171	OCCIDENTAL PERMIAN LTD	\$56,102,617	\$56,102,617
43292	KINDER MORGAN PRODUCTION	\$52,573,860	\$52,573,860
65476	SCURRY MIDSTREAM LLC	\$51,712,180	\$51,712,180
25070	BNSF RAILWAY COMPANY	\$37,498,880	\$37,498,880
43620	E.ON-PYRON WIND FARM	\$34,424,980	\$34,424,980
50775	ELECTRIC TRANSMISSION TX LLC	\$32,426,540	\$32,426,540
55152	BRIDGETEX PIPELINE	\$31,744,490	\$31,744,490
63044	SUNRISE PIPELINE LLC	\$31,279,960	\$31,279,960

For Entity : SNYDER ISD

Year: 2021

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
30714	KINDER MORGAN PRODUCTION LP-LEASES	\$237,594,128	\$237,594,128
37834	ONCOR ELECTRIC DELIVERY CO	\$91,605,960	\$91,605,960
7171	OCCIDENTAL PERMIAN LTD	\$56,099,702	\$56,099,702
43292	KINDER MORGAN PRODUCTION	\$52,573,860	\$52,573,860
50775	ELECTRIC TRANSMISSION TX LLC	\$32,426,540	\$32,426,540
60423	FLUVANNA WIND ENERGY LLC	\$144,762,000	\$30,000,000
64228	COYOTE WIND, LLC	\$245,000,000	\$30,000,000
60631	DERMOTT WIND LLC	\$210,212,300	\$30,000,000
34713	KINDER MORGAN PRODUCTION CO LP	\$29,353,600	\$29,353,600
25070	BNSF RAILWAY COMPANY	\$26,588,310	\$26,588,310

For Entity : WESTERN TX COLLEGE

Year: 2021

State Code: <ALL>

Owner ID	Taxpayer Name	Market Value	Taxable Value
30714	KINDER MORGAN PRODUCTION LP-LEASES	\$237,870,308	\$237,870,308
37834	ONCOR ELECTRIC DELIVERY CO	\$119,605,770	\$119,605,770
7171	OCCIDENTAL PERMIAN LTD	\$56,102,617	\$56,102,617
43292	KINDER MORGAN PRODUCTION	\$52,573,860	\$52,573,860
65476	SCURRY MIDSTREAM LLC	\$51,712,180	\$51,712,180
25070	BNSF RAILWAY COMPANY	\$37,498,880	\$37,498,880
43620	E.ON-PYRON WIND FARM	\$34,424,980	\$34,424,980
50775	ELECTRIC TRANSMISSION TX LLC	\$32,426,540	\$32,426,540
55152	BRIDGETEX PIPELINE	\$31,744,490	\$31,744,490
63044	SUNRISE PIPELINE LLC	\$31,279,960	\$31,279,960

LOW SWINNEY EVANS & JAMES, PLLC

Bills Related to Property Taxation Passed by the 87th Texas Legislature in Regular Session

Comprehensive, Multi-Subject

HB 988	Rep. Hugh Shine Sen. Kelly Hancock	Relating to ad valorem taxation (see LSEJ section-by-section analysis) Signed by the Governor on June 15, 2021 Effective immediately
SB 63	Sen. Jane Nelson Rep. Morgan Meyer	Relating to the property tax appraisal system, including an entitlement to a tax exemption based on the appraised value of certain renewable energy devices\ (see LSEJ section-by-section analysis) Signed by the Governor on June 14, 2021 Effective on September 1, 2021

The following summaries of HB 988 and Companion Senate Bill 449, and SB 63 and Companion House Bill 3509 were prepared by LSEJ Legislative Counsel Debbie Cartwright.

House Bill 988 (Rep. Hugh Shine—Temple) Companion Senate Bill 449 (Sen. Kelly Hancock—North Richland Hills)

Summary of Substitute Bill for House Bill 988

Relating to ad valorem taxation; creating a criminal offense

Section 1. Amends Section 5.103(d) and adds (e), Tax Code- **CAD BOD no longer approves ARB Hearing Procedures**

ARBs (ARB) are required to incorporate the **Comptroller's model hearing procedures** into their local procedures and may adopt supplemental procedures that do not conflict with the model. The Comptroller is required to review compliance as part of the **Methods and Assistance Program**.
Effective Date: Immediately or September 1, 2021

Section 2. Amends Section 5.104(l), Tax Code

The Comptroller's annual report must include a summary of comments, complaints, and suggestions provided by taxpayer liaison officers, as well as the results of the **ARB** procedures review, and the results of requests for binding **ARB**itration for **ARB** procedural violations. The identities of persons who submitted comments, complaints, suggestions, or requests for binding **ARB**itration may not be disclosed. **Effective Date:** Immediately or September 1, 2021

Section 3. Amends Section 6.03(k) and adds (k-1), Tax Code

In counties with populations of 120,000 or more, a different procedure for counting votes for directors of appraisal districts is created. A taxing unit governing body entitled to cast at least 5% of the total votes must determine its vote by resolution at the first or second open meeting of the governing body after the date the chief appraiser delivers the ballot. The vote must be submitted to the chief appraiser not later than the third day following the date the resolution is adopted. [NOTE: This provision does not override the 3/4's rule in Section 6.031.] **Effective Date:** This section applies only to the selection of members of the board of directors who are appointed for a term that begins on or after January 1, 2022.

Section 4. Amends Section 6.052(a), (b), and (c) and adds (g), Tax Code

Taxpayer liaison officers must compile a list of filed complaints and forward them (along with comments and suggestions) to the Comptroller not later than December 31 of each year.

The taxpayer liaison officer does not commit an offense if he/she communicates with the chief appraiser or another employee or agent of the appraisal district, a member of the **ARB**, an appraisal district director, a property tax consultant, a property owner or his/her agent, or another person if the communication is made in the good faith exercise of the officer's statutory duties.

Effective Date: Immediately or September 1, 2021

Section 5. Adds Section 6.155, Tax Code

A member of the **governing body, officer, or employee of a taxing unit commits an offense** (Class A **misdemeanor**) if he/she directly or indirectly communicates with the chief appraiser or another employee of the appraisal district in which the taxing unit participates **for the purpose of influencing the value** at which property in the district is appraised unless the person owns or leases the property that is the subject of the communication. **Effective Date:** January 1, 2022

Section 6. Amends Section 11.252(d), Tax Code

The **BPP requirement** that a motor vehicle lessee must certify under oath that he/she does **not use the vehicle for income production** to qualify for an **exemption** of the vehicle is amended to permit the Comptroller's form also to provide for an **unsworn declaration**. **Effective Date:** January 1, 2022

Section 7. Adds Section 11.253(l) and (m), Tax Code

The governing body of a taxing unit located in a **disaster area** after January 1, 2020, is authorized to **extend the date by which goods-in-transit must be transported** to another location to 270 days after the date the property was acquired. The **exemption** applies only to the taxing unit adopting the extension and the tax year in which the extension is adopted. The new subsections expire on December 1, 2025. **Effective Date:** Applies to a tax year beginning on or after January 1, 2022.

Section 8. Amends Section 21.021(a) and (b), Tax Code

These provisions are amended to allow for a new appraisal methodology for special-purpose vessels or other watercraft under Section 21.031. **Effective Date:** This section applies to a tax year beginning on or after January 1, 2022.

Section 9. Amends 21.031(b) and adds (b-1), (b-2), (b-3), and (i), Tax Code

A property owner that operates a fleet of vessels or other watercraft used as instrumentalities of commerce may elect in writing to have its property values allocated according to this subsection. The allocation is based on the number of miles that all vessels or other watercraft in the fleet are used in the state in the preceding year. The property owner may designate the location of the property owner's principal place of business as the taxable situs of the fleet. The definition of "special-purpose vessel or other watercraft not used as an instrumentality of commerce" is a vessel or other watercraft that is designed to be transient and customarily is moved from location to location on a more or less regular basis; is economically employed when operated in a localized area or in a fixed place; and is not primarily employed to transport cargo, passengers, and equipment but rather to perform some specialized function or operation not requiring constant movement from point to point. The definition of "vessel or other watercraft used as an instrumentality of commerce" is one that is primarily employed in the transportation of cargo, passengers, or equipment, and that is economically employed when it is moving from point to point as a means of transportation. **Effective Date:** This section applies to a tax year beginning on or after January 1, 2022.

Section 10. Adds Section 25.02(c), (d), (e), (f), and (g), Tax Code

If an appraisal district **changes an account number** of an appraisal record, the district must notify the property owner and include the change in the **next notice of appraised value**. For accounts, **other than those for residential property, improvement only accounts, or property on which taxes are delinquent**, a **written request** may be made before January 1 of the tax year for which the request is made by the property owner to (1) combine contiguous parcels or tracts of real property into a single account, or (2) separate identifiable segments of the owner's parcel or tract of real property into individual appraisal records. **The request must contain a legal description** as contained in a deed sufficient to describe the property subject to the request. A property owner may protest a chief appraiser's refusal to comply with the request under Section 25.25 or Chapter 41.

Subsection (g) provides: "**The combination of contiguous parcels or tracts of real property into a single appraisal record or the separation of identifiable segments of a parcel** or tract of real property into individual appraisal records under this section does not affect the application of generally accepted appraisal methods and techniques to the appraisal of real property associated with those appraisal records, including real property that is part of the same economic unit as real property contained in the same or another appraisal record." **Effective Date:** January 1, 2022

Section 11. Amends Section 25.19(b), Tax Code

Notices of appraised value must include an explanation of the availability and purpose of an informal conference with the appraisal office before a hearing on a **ARB protest**.

Effective Date: applies to notice of appraised value for tax year beginning on or after January 1, 2022.

Section 12. Adds Section 25.19(m) and (n), Tax Code

A **corrected or amended notice of appraised value** may be delivered for any reason **before June 1 for business personal property** and may be delivered after that time to include omitted property or correct a clerical error. As soon as practicable after delivering notices of appraised value, the chief appraiser shall **post the notice on the appraisal district's Internet website**, if the appraisal district maintains a website, as part of the appraisal record pertaining to the property.

Effective Date: Applies to notice of appraised value for tax year beginning on or after January 1, 2022.

Section 13. Amends Section 31.11(h), Tax Code

This section does not apply to an overpayment of taxes received after a correction of a tax roll as a result of a judicial appeal under Chapter 42. **Effective Date:** January 1, 2022

Section 14. Adds Section 41.01(c), (d), and (e), Tax Code

ARBs are required to adopt hearing procedures (by rule). **Public hearings** must be held first concerning the procedures. **Not later than May 1 of each year**, the **ARB** shall hold the hearing, make amendments to the proposed hearing procedures that are determined to be necessary, and by resolution finally adopt the hearing procedures, which must **comply with the Comptroller's model procedures**. The chairperson of the **ARB** is responsible for the administration of hearing procedures. Copies of the procedures must be **distributed to the appraisal district board of directors**, the taxpayer liaison officer, **and the Comptroller** not later than the 15th day after the date the board adopts the hearing procedures. The procedures must also be **posted in a prominent place in each room in which the ARB conducts hearings and on the appraisal district's Internet website** (if the district maintains a website). **Effective Date:** Immediately or September 1, 2021

Section 15. Amends Section 41.44(d), Tax Code

The **notice of protest form** must include a place for a property owner to request that the protest be heard **by a ARB single-member panel**. **Effective Date:** January 1, 2022

Section 16. Adds Section 41.445, Tax Code: Informal Conference Before Hearing on Protest.

The appraisal office shall hold an **informal conference** with each property owner who files a notice of protest with the **ARB** and **requests an informal conference**. An informal conference must be held before the hearing on the protest. **Effective Date:** This section applies to protests for which notices of protest are filed on or after January 1, 2022.

Section 17. Amends Section 41.45(b-1), (d), (d-2), and (d-3) and adds (b-4) and (b-5), Tax Code

Single-member panels to conduct protest hearings are authorized if requested.

Effective Date: January 1, 2022

Section 18. Amends Section 41.461(a), Tax Code

The **wording regarding the delivery of hearing procedures** before a hearing on a protest is changed to conform to the requirement that they must be **adopted by the ARB**.

Effective Date: Immediately or September 1, 2021

Section 19. Amends Section 41.47(c) and adds (d-1), Tax Code

Orders determining **ARB** protest must list separately the appraised value of the **land and the improvement for real property protests.**

In counties with populations of 120,000 or more, a property owner may submit a written request to require the chief appraiser to deliver by email the notice of issuance and the order determining protest, if there is no agreement in place under Section 1.085. A request under this subsection may be submitted only by the property owner whose property is subject to the protest, an attorney representing the property owner, or a tax agent designated by the property owner. A person may include in a single request more than one property owned by the same property owner or multiple properties owned by multiple property owners. A person may submit more than one request. The request may indicate that the chief appraiser must make the delivery to the property owner, an attorney representing the property owner, a designated tax agent, or a combination of those persons. A person must submit a request before the protest hearing relating to each property included in the request. The delivery of the order determining protest by email must be made not later than the 21st day after the date the **ARB** issues the order. **Effective Date: January 1, 2022**

Section 20. Amends Section 41.66(a) and adds (q), Tax Code

The **ARB** shall conduct hearings according to their adopted hearing procedures. A person who owns property in the district or the chief appraiser may **file a complaint** with the taxpayer liaison officer alleging that the **ARB** has adopted or is implementing hearing procedures that are **not in compliance** with the Comptroller's model procedures or is not complying with procedural requirements of law. The liaison officer shall investigate and report findings to the appraisal district directors. The directors shall direct the chairman of the **ARB** to take remedial action if they determine that the allegations are true. The board of directors may remove the chairperson of **ARB** from the position if the board determines that chairperson failed to take actions necessary to comply with Model hearing procedures.

Effective Date: Immediately or September 1, 2021

Section 21. Adds Section 41A.015, Tax Code: **Limited Binding ARB Arbitration to Compel Compliance** with Certain Procedural Requirements Related to Protests

Property owners who have **filed protests may file a request for binding ARB Arbitration** to:

1. rescind **ARB** procedural rules that do not comply with model hearing procedures;
2. schedule a hearing as required by Section 41.45;
3. deliver information as required by Section 41.461;
4. allow the property owner to offer evidence, examine or cross-examine witnesses or parties, and present arguments as required by Section 41.66(b);
5. set a hearing or postpone a hearing that does not begin within 2 hours of the scheduled time as required by Section 41.66(i);
6. schedule hearings concerning multiple properties on the same day as requested according to Section 41.66(j); or
7. refrain from using or offering as evidence information requested by the property owner under Section 41.461 that was not delivered to the property owner at least 14 days before the hearing as required by Section 41.67(d).

Before a request for binding **ARB** Arbitration can be filed, two steps are required. First, the property owner must deliver written notice of the alleged procedural violation (listed above) to the **ARB** chairperson, the chief appraiser, and the taxpayer liaison officer by certified mail on or before the 5th business day after the day of the alleged non-compliance. Second, the **ARB** chairperson or the chief appraiser, as applicable, must fail to deliver a written statement on or before the 10th day after the delivery of the notice confirming that the **ARB** or chief appraiser will comply or cure a procedural violation.

Failure to comply with these provisions is not a ground for postponement of a protest hearing. The **ARB** may cure the alleged procedural violation that occurred during a hearing by rescinding the order determining protest and scheduling a new hearing.

A request for binding **ARB** Arbitration must be filed with the Comptroller not earlier than the 11th day and not later than the 30th day after the date the property owner delivers the notice of the procedural violation. The request must be in a form prescribed by the Comptroller, accompanied by an **ARB** Arbitration deposit of either \$450 (if the property is a residence homestead valued at \$500,000 or less) or \$550 for other property. The Comptroller's form must require that the property owner provide

a statement that the required written notice was delivered and the deposit was made; describe the alleged procedural violation and the failure to cure by the **ARB** or chief appraiser; describe the property; and provide other information reasonably necessary for the Comptroller to appoint an **ARB** arbitrator.

A property owner may request a single **ARB** arbitration under this section involving more than one property, more than one protest hearing, or an allegation of the failure by the **ARB** or chief appraiser to comply with more than one procedural requirement so long as the requirements for notice and cure (within 10 days) are met for each alleged failure. The **ARB** arbitration deposit and **ARB** arbitrator fees are computed as if a single property were the subject of the **ARB** arbitration.

The Comptroller is required to appoint an eligible **ARB** arbitrator from its registry (a lawyer who is not required to reside in the county where the property is located and agrees to be paid \$400 for eligible residence homestead property owners or \$500 for other property owners). The **ARB**, chief appraiser, and property owner are parties to the **ARB** arbitration and may appear by counsel and other designated persons.

The **ARB** arbitrator shall make an award and deliver an electronic copy to the property owner, the **ARB** chairperson, the chief appraiser, and the Comptroller. A determination of compliance or non-compliance with eligible procedures is required, along with a directive regarding compliance actions. The determination is final and enforceable according to Section 41A.09. [NOTE: There are no deadlines regarding **ARB** arbitration proceedings and issuance of awards.]

If the **ARB** arbitrator determines non-compliance with eligible procedural requirements, the property owner is entitled to a refund of the deposit (less \$50 administrative fee for the Comptroller) and the appraisal district must pay the **ARB** arbitrator's fee. Otherwise, the **ARB** arbitrator is paid from the deposit. Special provisions are included for **ARB** arbitrations involving more than one property or allegation of procedural violations.

An award does not affect the property owner's right to appeal the final determination of a protest under Chapter 42 or pursue any other legal or statutory remedy available to the property owner.

Effective Date: Immediately or September 1, 2021

Section 22. Amends Section 41A.10(a) and adds (c), Tax Code

For purposes of binding **ARB** arbitration under this section, **deferral** of the **collection** of taxes for residence homestead owners who are age 65 or older or who are disabled is not considered a delinquency. The purpose of the amendment is to **allow persons with deferrals to be eligible** for this alternative dispute resolution concerning the value of property.

Effective Date: This section applies to request for binding **ARB** arbitration filed on/after January 1, 2022.

Section 23. Amends Section 42.015(a), Tax Code

A **person leasing property** who is **contractually obligated to reimburse the property owner for taxes** is entitled to **appeal an **ARB** order** related to a protest brought by the owner **if the owner does not appeal**.

Effective Date: This section applies to an appeal under Chapter 42 that is pending on the **Effective Date** of the bill (immediately or September 1, 2021).

Section 24. Amends Section 42.23(e), Tax Code

Courts are prohibited from entering an order, including a protective order under the Rules of Civil Procedure, that conflicts with Section 42.23(d). This section is **the provision altering discovery rules in property tax cases, if a property owner makes a settlement offer, requests alternative dispute resolution, and designates a cause of action within 120 days**.

Effective Date: This section applies to an appeal under Chapter 42 pending on the **Effective Date** of the bill (immediately or September 1, 2021).

Sections 25—33. **Effective Dates** and implementing clauses.

The Comptroller of Public Accounts is required to implement a provision of this Act only if the Legislature appropriates money specifically for that purpose. If Legislature does not appropriate money specifically for purpose, the Comptroller may, but is not required to, implement a provision of Act using other appropriations available for that purpose.

**Senate Bill 63 (Sen. Jane Nelson—Flower Mound)
Companion House Bill 3509 (Rep. Morgan Meyer—Dallas)**

Summary of Substitute Bill for Senate Bill 63

Relating to the system for appraising property for ad valorem tax purposes

Section 1. Amends Section 5.03 by adding (d), Tax Code

The Comptroller may provide notice to require that a document, payment, notice, report, or other item be received and submitted electronically. Rules may be adopted to specify the format of an item electronically submitted to or sent by the Comptroller.

Effective Date: September 1, 2021

Section 2. Amends Section 5.041(b) and (e-1) and adds (i), Tax Code

The Comptroller is authorized to provide distance training for **ARB** members. Rules may be adopted to implement this provision, including rules establishing criteria for course availability and for demonstrating course completion.

Effective Date: September 1, 2021

Section 3. Amends Section 6.035 (a-1), Tax Code

For counties with populations of 120,000 or more, a member of the appraisal district board of directors may not serve more than five two-year terms. A person may not serve if he/she has engaged in appraising property for compensation in the preceding three years or has been an employee of the appraisal district in the preceding three years.

Effective Date: Service on the board of directors before January 1, 2022, does not count for purposes of determining whether a person is ineligible to serve on the board.

Section 4. Amends Section 6.054, Tax Code

A person may not be employed by an appraisal district if he/she has served as a member of the **ARB** at any time during the preceding two years.

Effective Date: This change only applies to a former member of an **ARB** first employed by an appraisal district on or after September 1, 2021.

Section 5. Adds Section 6.41(f), Tax Code

Not later than the 90th day after the date the board of directors, the local administrative district judge, or the judge's designee that appoints **ARB** members learns of a potential ground for removal, official action must be taken to either remove the **ARB** member or make a finding that removal is not warranted.

Effective Date: This section applies only to a potential ground for removal that is found on or after September 1, 2021.

Section 6. Amends Section 11.27(a) and adds (a-1), Tax Code

A person is entitled to an **exemption** from taxation of the appraised value of a solar or wind-powered energy device owned by the person that is installed or constructed on real property and is primarily for production and distribution of energy for on-site use regardless of whether the person owns the real property on which the device is installed or constructed. The **exemption** applies to the value of the real property.

Effective Date: September 1, 2021

Section 7. Adds Section 11.45(a), (b), (d), and (e), Tax Code

Action must be taken on **exemption** applications “as soon as practicable but not later than the 90th day after the later of the date the applicant first qualifies for the **exemption** or the date the applicant provides to the chief appraiser the information necessary for the chief appraiser to determine the applicant’s right to the **exemption**.” If the chief appraiser requires additional information from an applicant, the chief appraiser shall, as soon as practicable but not later than the 30th day after the date the application is filed with the chief appraiser, deliver a written notice to the applicant specifying the additional information that must be provided. The applicant must provide the information within 30 days, or the application may be denied. If an application is modified or denied, the notice must state and fully explain each reason for the action.

Effective Date: This section only applies to an application filed on or after September 1, 2021.

Section 8. Amends Section 23.44(a), (b), and (d), Tax Code

Agricultural land applications must be determined as soon as practicable but not later than the 90th day after the later of the date the claimant is first eligible for the designation or the date the claimant provides requested information. If the chief appraiser requires additional information from a claimant, the chief appraiser shall, as soon as practicable but not later than the 30th day after the date the application is filed with the chief appraiser, deliver a written notice to the claimant specifying the additional information that must be provided. The claimant must provide the information within 30 days, or the application may be denied. If an application is denied, the notice must state and fully explain each reason for the action.

Effective Date: This section only applies to an application filed on or after September 1, 2021.

Section 9. Amends Section 23.57(a), (b), and (d), Tax Code

Open-space land applications must be determined as soon as practicable but not later than the 90th day after the later of the date the applicant’s land is first eligible for the designation or the date the applicant provides requested information. If the chief appraiser requires additional information from an applicant, the chief appraiser shall, as soon as practicable but not later than the 30th day after the date the application is filed with the chief appraiser, deliver a written notice to the applicant specifying the additional information that must be provided. The applicant must provide the information within 30 days, or the application may be denied. If an application is denied, the notice must state and fully explain each reason for the action. **Effective Date:** This section only applies to an application filed on or after September 1, 2021.

Section 10. Amends Section 23.79(a), (b), and (d), Tax Code

Timber-land applications must be determined as soon as practicable but not later than the 90th day after the later of the date the applicant’s land is first eligible for the designation or the date the applicant provides requested information. If the chief appraiser requires additional information from an applicant, the chief appraiser shall, as soon as practicable but not later than the 30th day after the date the application is filed with the chief appraiser, deliver a written notice to the applicant specifying the additional information that must be provided. The applicant must provide the information within 30 days, or the application may be denied. If an application is denied, the notice must state and fully explain each reason for the action. **Effective Date:** section only applies to an application filed on or after September 1, 2021.

Section 11. Amends Section 23.85(a), (b), and (d), Tax Code

Recreational-use applications must be determined as soon as practicable but not later than the 90th day after the later of the date the claimant is first eligible for the designation or the date the claimant provides requested information. If the chief appraiser requires additional information from a claimant, the chief appraiser shall, as soon as practicable but not later than the 30th day after the date the application is filed with the chief appraiser, deliver a written notice to the claimant specifying the additional information that must be provided. The applicant must provide the information within 30 days, or the application may be denied. If an application is denied, the notice must state and fully explain each reason for the action. **Effective Date:** This section only applies to an application filed on or after September 1, 2021.

Section 12. Amends Section 23.95(a), (b), and (d), Tax Code

Public airport property applications must be determined as soon as practicable but not later than the 90th day after the later of the date the claimant is first eligible for the designation or the date the claimant provides requested information. If the chief appraiser requires additional information from a claimant, the chief appraiser shall, as soon as practicable but not later than the 30th day after the date the application is filed with the chief appraiser, deliver a written notice to the claimant specifying the additional information that must be provided. The applicant must provide the information within 30 days, or the application may be denied. If an application is denied, the notice must state and fully explain each reason for the action.

Effective Date: This section only applies to an application filed on or after September 1, 2021.

Section 13. Amends Section 23.9805(a), (b), and (d), Tax Code

Restricted-use timber-land applications must be determined as soon as practicable but not later than the 90th day after the later of the date the applicant's land is first eligible for the designation or the date the applicant provides requested information. If the chief appraiser requires additional information from an applicant, the chief appraiser shall, as soon as practicable but not later than the 30th day after the date the application is filed with the chief appraiser, deliver a written notice to the applicant specifying the additional information that must be provided. The applicant must provide the information within 30 days, or the application may be denied. If an application is denied, the notice must state and fully explain each reason for the action. **Effective Date:** section applies to application filed on/after September 1, 2021.

Section 14. Amends Section 25.193(b), Tax Code

A property owner may elect to receive notices by email under Section 1.086 for any property, not just property described in that section. **Effective Date:** September 1, 2021

Section 15. Amends Section 25.25(e), Tax Code

For motions to correct under this section, an **ARB** shall schedule the hearing to be held as soon as practicable but not later than the 90th day after the date the **ARB** approves the appraisal records under Section 41.12. Request for hearing must be made on or after January 1 but before September 1. If a request for hearing is made on or after September 1 (but before January 1 of the following tax year), the **ARB** shall schedule the hearing to be held as soon as practicable but not later than the 90th day after the date the request for the hearing is made.

Effective Date: This section applies to a motion to correct that is filed on or after September 1, 2021.

Section 16. Amends Section 41.44(d), Tax Code

If a **notice of protest form** includes boxes that the property owner is required to select the reason for the protest, the form must include a **single box for both excessive value and unequal appraisal.**

Effective Date: September 1, 2021

Section 17. Amends Section 41.45(a), Tax Code

The **ARB** shall schedule a protest hearing to be held as soon as practicable but not later than the 90th day after the date the board approves the appraisal records under Section 41.12.

Effective Date: This section applies only to a protest for which the notice of protest was filed on or after September 1, 2021.

Section 18. Adds Section 41.46(f), Tax Code

This subsection applies only to counties with populations of 120,000 or more. In addition to the notice required by (a), on written request of the protesting property owner, the **ARB** shall deliver an electronic reminder stating the date, time, and place of the protest hearing that is the subject of the notice. The property owner may request that delivery be made by email or text message. The property owner must provide in the request the email address or telephone number to which the reminder should be sent. The **ARB** shall deliver the electronic reminder to the property owner not earlier than the 7th day after the date the board delivers the notice required by (a) and not later than the day before the hearing date. Failure to deliver the electronic reminder is not considered a failure to provide or deliver notice under Section 41.411. **Effective Date:** This section applies only to a protest for which the notice of protest was filed on or after September 1, 2021.

Section 19. Adds Section 41.67(e), Tax Code

The chief appraiser **may not offer evidence or argument at a protest hearing in support of a reason for modifying or denying an application** other than a reason stated in the notice delivered to the property owner, unless the chief appraiser provides **written notice of an additional reason not later than 14 days** before the hearing and establishes that the additional reason was not known to the chief appraiser at the time the first notice was delivered.

Effective Date: This section applies only to a protest for which the notice of protest was filed on or after September 1, 2021.

Sections 20—27. **Effective Dates** and implementing clauses.

Appraisal Office Administration

HB 1118 Rep. Giovanni Capriglione Relating to state agency and local government compliance with cybersecurity training requirements

Chapters 772 and Sections 2054 and 2056, Government Code, are amended. At least once annually, a local government (includes appraisal districts) is required to identify employees and elected/appointed officials who have access to the entity's computer system or data base and use a computer to perform at least 25% of the person's required duties. These employees and officials must complete a certified cybersecurity training program. Failure to comply will prevent the employee or official from having access to the computer system or data base. Training compliance must be reported on a specific form. Certain exceptions exist for military leave, FMLA, or other specified extended leave. The **Effective Date** is immediate (signed by the Governor on May 18, 2021).

HB 1476 Rep. Keith Bell Relating to a **vendor's remedies for nonpayment** of a contract with this state of a political subdivision of this state

Section 2251.042, Government Code, is amended. A governmental entity (includes appraisal districts) **shall notify a vendor of an error or disputed amount in an invoice submitted for payment by the vendor not later than the 21st day after the entity receives the invoice.** The notice shall specify the **amount of the invoice that is disputed.** The governmental entity may withhold from payment no more than **110% of the disputed amount.**

The **Effective Date** is September 1, 2021 (signed by the Governor on June 7, 2021).

HB 1560 Rep. Craig Goldman Relating to the continuation and functions of the Texas Department of Licensing and Regulation (see amendments to Section 1151, Occupations Code only)
This is the legislation that continues the Texas Department of Licensing and Regulation (TDLR) after review by the Texas Sunset Commission. Of importance to appraisal districts are the changes to Section 1151.1581, Occupations Code, dealing with continuing education. The Comptroller of Public Accounts is given full authority for approving these programs. The **Effective Date** is immediate (signed by the Governor on June 15, 2021).

HB 2581 Rep. Kyle Kacal Relating to **civil works projects and other construction** projects of governmental entities

Section 2269, Government Code, is amended. Governmental entities (includes appraisal districts) must **follow evaluation requirements for bids on certain projects (constructing, altering, or repairing a public building). Documentation about the selection process must be made available to an offeror on request. Not later than the 30th day after the request is made,** the entity shall deliver the documents relating to the evaluation of the submission including, if applicable, its ranking of the submission. Not later than the 7th business day after the contract is awarded, the entity shall make the evaluations, including any scores, public and provide them to all offerors. The **Effective Date** is September 1, 2021 (signed by the Governor on June 15, 2021).

SB 58 Sen. Judith Zaffirini Relating to purchasing of **cloud computing services** by a political subdivision
Section 271.003(8), Local Government Code, is amended to **add cloud computing services to the definition of personal property for purposes of contracting** by local governmental entities (includes appraisal districts). The new law is **effective** immediately (signed by the Governor on June 3, 2021).

SB 916 Sen. Kel Seliger

Relating to certain information regarding appraisal district noncompliance and property values in the Texas Department of Licensing and Regulation records of a professional property tax appraiser serving as chief appraiser for the district

Chapter 1151, Occupations Code, is amended to add a section that requires the Texas Department of Licensing and Regulation (TDLR) to include electronic links to the findings of the Comptroller of Public Accounts concerning the biennial reviews of the appraisal districts where the chief appraisers served, as well as the results of the property value studies, for registrants who are chief appraisers. An appraisal district may request information concerning a registered professional appraiser whom the board of directors is considering for appointment as chief appraiser. Rules must be adopted by TDLR to implement this provision.

The **Effective Date** is September 1, 2021 (signed by the Governor on June 14, 2021).

Appraisal Issues

HB 1090 Rep. Ernest Bailes

Relating to the appraisal for ad valorem tax purposes of real property that was erroneously omitted from an appraisal roll in a previous year

Section 25.21(a), Tax Code, is amended to reduce the number of years from five to three that omitted real property may be added to the appraisal rolls. Omitted personal property may be added as of January 1 of each of the two preceding tax years.

The **Effective Date** is September 1, 2021 (signed by the Governor on June 9, 2021).

HB 1475 Rep. John Cyrier

Relating to municipal board of adjustment zoning variances based on unnecessary hardship

Section 211.009, Local Government Code, is amended to provide specific direction to municipal boards of adjustment regarding zoning and building code compliance. They are permitted to consider the financial costs of compliance, encroachment on adjacent property, and other factors.

The **Effective Date** is September 1, 2021 (signed by the Governor on June 7, 2021).

HB 1939 Rep. Reggie Smith

Relating to the limitation periods for certain suits against real estate appraisers and appraisal firms

Chapter 16, Civil Practices and Remedies Code, is amended to add Section 16.013 to authorize a lawsuit for damages or other relief arising from an appraisal or appraisal review conducted by a real estate appraiser or appraisal firm, as defined by Chapter 1103, Occupations Code. The suit must be brought not later than the earlier of two years after the day the person knew or should have known the facts upon which the action is based or five years after the day the appraisal or appraisal review was completed. The **Effective Date** is September 1, 2021 (signed by the Governor on June 7, 2021). NOTE: This provision deals with **fee appraisers**, not registered professional appraisers employed by CADs.

HB 2535 Rep. Scott Sanford

Relating to the appraisal for ad valorem tax purposes of real property that includes certain improvements used for the noncommercial production of food for personal consumption

Section 23.014, Tax Code, is amended to exclude from the value of real property chicken coops or rabbit pens used for the non-commercial production of food for personal consumption.

The **Effective Date** is January 1, 2022 (signed by the Governor on June 15, 2021).

HB 3514 Rep. Terry Canales

Relating to the functions of the Texas Department of Motor Vehicles; authorizing a penalty

Amendments to various codes (mainly the Transportation Code) are included in the bill. Chapter 2301, Occupations Code, is amended to add Section 2301.612 to provide **that information filed with the Texas Department of Motor Vehicles (TDMV) is not a public record and not subject to disclosure** under the Public Information Act until a complaint is resolved in a final order of the Department. Section 23.121, Tax Code, is amended to address motor vehicle inventory filings with appraisal districts. **Chief appraisers are authorized (not required) to report dealers who fail to file declarations to initiate cancellation of the dealer's general distinguishing number.** The chief appraiser must include written verification that the chief appraiser informed the dealer of the requirement to file a declaration under this provision of the Tax Code. If a **dealer reports the sale of fewer than five motor vehicles in the prior year, the chief appraiser shall report the dealer to the TDMV to initiate cancellation** of the general distinguishing number and include a copy of the declaration indicating that the number of sales was fewer than five. This report from the chief appraiser is prima facie ground for cancellation or for refusal by the TDMV to renew the dealer's general distinguishing number. The **Effective Date** is September 1, 2021 (signed by the Governor on June 4, 2021).

HB 3833 Rep. Phil King

Relating to the appraisal of certain real property for ad valorem tax purposes

Section 23.215, Tax Code, is amended. This section deals with the appraisal of non-exempt property used for **low-income or moderate-income housing**. It clarifies that property is eligible if it is owned by an organization for the purpose of **renting to low-income or moderate-income individuals or families and the land is subject to a use restriction agreement**. For property under construction or property that has not reached stabilized occupancy on January 1 of the tax year, the **chief appraiser shall value the property using projected income and expenses for the first full year of operations as outlined in the underwriting report prepared by the Texas Department of Housing and Community Affairs and adjusted according to actual occupancy on January 1. After construction is complete and occupancy has stabilized, the property shall be appraised according to Section 11.1825(q).** The **Effective Date** is January 1, 2022.

Section 23.55 (**open-space land**), Section 23.58 (loan secured open-space land), Section 23.76 (timber land), Section 23.86 (recreational, park, or scenic land), Section 23.96 (public access airport), and Section 23.9807 (restricted use timber land), Tax Code, are amended to **delete interest on the penalty assessed as a rollback for a change of use of the land. Interest remains if the tax becomes delinquent.** The provisions apply only to a change of use that occurs on or after the **Effective Date** (immediate). The bill was signed by the Governor on June 15, 2021.

HB 3971 Rep. Morgan Meyer

Relating to the appraisal for ad valorem tax purposes of residential real property located in a **designated historic district**

Section 23.013, Tax Code, amended to add subsection (e) to require that the chief appraiser consider the effect on value created by restrictions on the owner's ability to alter, improve, or repair his/her residential real property located in a designated historic district (defined as an area that is zoned or otherwise designated as a historic district under municipal, state, or federal law). The **Effective Date** is January 1, 2022 (signed by the Governor on June 18, 2021).

HJR 125 Rep. Jake Elizey

Proposing a **constitutional amendment** to allow the **surviving spouse of a person who is disabled** to receive a limitation on the school district ad valorem taxes on the spouse's residence homestead if the **spouse is 55 years of age or older at the time of the person's death**

Article VIII, Section 1-b(d), Texas Constitution, is amended to allow the surviving spouse (if at least 55 years of age) of a disabled person to receive the limitation on school taxes. If the constitutional change is approved, tax assessor-**collectors** for schools are required to calculate the taxes for the 2020 and 2021 tax years according to the limitation and refund taxes to eligible surviving spouses. The proposal was filed with the Secretary of State on May 18, 2021.

Section 373B.003, Local Government Code, is amended to expand the types of entities that can hold land in a community land trust. They are: (1) nonprofit corporations exempt from federal income tax; (2) limited partnerships for which a nonprofit corporation controls 100% of the general partner interest; or (3) limited liability companies for which a nonprofit corporation serves as the only member.

Section 23.21, Tax Code, is amended to require the **use of the income method of appraisal for land leased to a community land trust and for housing units leased by community land trusts to families meeting income-eligibility standards**. The chief appraiser shall use the method regardless of whether he/she considers that method to be the most appropriate method. The chief appraiser shall consider the uses and limitations on the property and apply the same capitalization rate used to appraise other rent-restricted properties. For properties acquired from community land trusts, the appraised value may not exceed the price for which the housing unit may be sold under land use restrictions (agreements, deed restrictions, or restrictive covenants that are recorded, have terms of at least 40 years, restricts sales prices, and restricts sales to families meeting income-eligibility standards established by Section 373B.006, Local Government Code). Section 26.10, Tax Code, is amended to allow an **exemption** to continue for the rest of the tax year after eligibility of the community land trust ends under certain circumstances. The **Effective Date** of these amendments is September 1, 2021. The new law applies only to taxes imposed for a tax year that begins thereafter. The bill was filed with no signature on June 18, 2021.

SB 725 Sen. Charles Schwertner

Relating to the **qualification of land for appraisal for ad valorem tax purposes as agricultural land** and the **liability for the additional tax imposed on** such land if the use of the land changes as a result of a **condemnation**

Section 23.46, Tax Code, dealing with the **appraisal of agricultural land**, is amended to add language that states that land is not diverted to nonagricultural use for purposes of determining a change of use because a portion is subject to a right-of-way that is less than 200 feet wide and was taken by condemnation if the remainder of the land qualifies for special appraisal. If additional taxes are due because land has been diverted due to condemnation, the taxes and interest are the personal obligation of the condemning entity and not the property owner. These provisions **Effective** apply to changes of use and tax years after September 1, 2021 (signed by the Governor on May 18, 2021).

SB 1088 Sen. Brandon Creighton

Relating to the duty of the chief appraiser of an appraisal district to provide certain information

Section 11.50 is added to the Tax Code. It **allows a chief appraiser to request from another appraisal district a list of the names of all individuals who currently receive residence homestead exemptions**. No confidentiality provisions apply to the disclosure to a chief appraiser. The **Effective Date** is September 1, 2021. Section 41.413, Tax Code, is amended to require owners of real property to send to a lessee of the real property (who is required to pay taxes for the property) a copy of the notice of appraised value. The new law does not apply to personal property owners and lessees. The new law applies to a notice of appraised value received by an owner after the **Effective Date** of September 1, 2021. The bill was signed by the Governor on June 14, 2021.

SB 1245 Sen. Charles Perry

Relating to the **farm and ranch survey** conducted by the comptroller for purposes of estimating the productivity value of qualified open-space land as part of the study of school district taxable values

Section 403.3022 is added to the Government Code to require the Comptroller of Public Accounts to conduct an annual farm and ranch survey to estimate the productivity value of qualified open-space land as part of the biennial value study for school districts. Instructional guides are required. Annually, the Comptroller must conduct an online or in-person session open to the public about how to complete the survey and solicit comments from the public and the property tax administration advisory board concerning the survey. Not later than January 1, 2022, the Comptroller shall prepare and issue the instructional guide. New law **effective** September 1, 2021 (signed by the Governor on June 7, 2021).

SB 1315 Sen. Eddie Lucio

Relating to determination that certain property is used as an aid or facility incidental to or useful in the operation or development of a port or waterway or in aid of navigation-related commerce for purposes of application of certain ad valorem tax laws

Section 25.07, Tax Code, is amended to add subsection (d) to provide an exclusion from listing certain leased property in the appraisal records. Property that is used as an aid or facility incidental or useful in the operation of a port or waterway is excluded. The property (1) must be leased to a person engaged in the business of navigation-related commerce or specific purposes found in sections of the Water Code; (2) be located adjacent to a federal navigation project or in a foreign trade zone; or (3) include part of a rail facility that serves the users of the port or waterway. "Navigation-related commerce" is defined. The new law applies only to the taxation of property for a tax year beginning on or after September 1, 2021 (signed by the Governor on June 16, 2021).

SB 1421 Sen. Paul Bettencourt

Relating to the correction of an ad valorem tax appraisal roll and to related appraisal records

Section 25.25, Tax Code, is amended to allow for **motions by a property owner or chief appraiser** to correct appraisal rolls for **two preceding tax years** due to an error or omission in a rendition statement or property report filed under Chapter 22. No change may be made if the property owner failed to render timely and was assessed a penalty; the property was protested under Chapter 41 and a determination was made; the property was the subject of a previous motion on which action was taken; or the appraised value of the property was established by written agreement. The **Effective Date** is September 1, 2021. Section 41.413, Tax Code, is amended to **require owners of real property to send to a lessee of the real property (who is required to pay taxes for the property)** a copy of the notice of appraised value. The new law does not apply to personal property owners and lessees. The new law applies to a notice of appraised value received by an owner after the **Effective Date** of September 1, 2021. The bill was signed by the Governor on June 14, 2021.

SB 1585 Sen. Bryan Hughes

Relating to requirements for the designation of a property as a **historic landmark** and the inclusion of a property in a historic district by a municipality

Section 211.0165, Local Government Code, is amended to prohibit cities from including property within the boundaries of a historic district unless: **(1) the owner of the property consents; or (2) if the owner does not consent, the inclusion of the property in the district is approved by a $\frac{3}{4}$ vote of the city council** and the zoning/planning/historical commission of the city, if any. If a city has more than one commission, the city shall designate one as the entity with exclusive authority to approve the designations of property as local historic landmarks and the inclusion of property in a local historic district. Property owned by a religious organization may also be included in a historic district. This provision applies to a proposal to include property in a historic district or to designate a property as a local historic landmark made **Effective** on or after September 1, 2021 (signed by the Governor on June 7, 2021).

SB 1679 Sen. Carol Alvarado

Relating to the creation of an urban land bank by certain municipalities

Chapter 379H is added to the Local Government Code. A land bank is created for a municipality with a population of 2,000,000 or more. The land bank is a governmental unit, as well as a public nonprofit corporation (and therefore exempt from property taxation). The land bank is specifically not a housing finance corporation or a program created under Chapters 373 and 374. The land bank is required to comply with the Open Meetings Act and the Public Information Act. The purpose of the land bank is to acquire, manage, and dispose of vacant, abandoned, deteriorated, non-revenue generating, and non-tax producing properties and convert them to productive uses. Those uses include housing, food desert solutions, parks, recreational facilities, and infrastructure development. Provisions are included concerning the **collection** of taxes conveyed to the land bank and operational funding. The Houston Land Bank is authorized to continue its operations. The **Effective Date** is September 1, 2021 (filed with no signature June 16, 2021).

ARBs and Binding ARBItration

HB 2941 Rep. DeWayne Burns

Relating to the appointment of appraisal review board members

Section 6.41, Tax Code, is amended to require that **ARBs in all counties be appointed by the local administrative district judge in the county in which the appraisal district is established**. Taxpayer liaison officers are responsible for providing clerical assistance to the judges concerning the selection process (amendment to Section 6.052(f), Tax Code). Restrictions for **ARB** membership are continued for counties with populations of 120,000 or more (Section 6.412(d), Tax Code). All appraisal districts are **authorized to provide criminal history information** to the administrative district judge under Section 411.1296(c), Government Code. These changes apply to **ARB** member terms beginning on **January 1, 2022**. The new law does not affect the term of a member serving on December 31, 2021, if the member was appointed before that date to a term beginning before December 31, 2021, and expiring December 31, 2022. The bill was signed by the Governor on June 7, 2021.

HB 3788 Rep. Justin Holland

Relating to the training and education of appraisal review board members

Section 5.041, Tax Code, is amended to authorize **distance training and education of ARB members** by the Comptroller of Public Accounts. The Comptroller is authorized to adopt rules to implement this section, including rules establishing criteria for course availability and for demonstrating course completion. The **Effective Date** is January 1, 2022 (signed by the Governor on June 4, 2021).

SB 1854 Sen. Beverly Powell

Relating to an appeal through binding **ARB**Itration of an **ARB** order determining a protest concerning a residence homestead for which the property owner has elected to defer the collection of ad valorem tax.

Section 41A.10, Tax Code, is amended to clarify that an eligible property owner is not **delinquent** in paying property taxes on his/her residence homestead if the taxes are deferred under Section 33.06 or 33.065, Tax Code. This amendment deals with the **eligibility of a property owner to request binding ARBItration** administered by the Comptroller of Public Accounts. The new law applies to requests for binding **ARB**Itration filed on or after September 1, 2021 (signed by the Governor on June 18, 2021).

SB 1919 Sen. Eddie Lucio

Relating to the authority of a property owner to participate by videoconference at a protest hearing by certain **ARBs**

Section 41.45, Tax Code, is amended to authorize the **use of videoconferences of ARB hearings**, in the same manner as telephone conferences are conducted, if requested by a property owner. An **ARB** must provide an Internet location or URL address to the property owner. An **ARB** is not required to conduct a hearing by videoconference if the board is established for a county with a population of less than 100,000 and lacks the technological capability to conduct a video conference. These provisions only apply to a protest under Chapter 41, Tax Code, **Effective** for notice of protest filed on or after September 1, 2021 (signed by the Gov. June 18, 2021).

Exemptions

HB 115 Rep. Eddie Rodriguez

Relating to the **exemption** from ad valorem taxation of certain property owned by a charitable organization and used in providing housing and related services to certain homeless individuals

Section 11.18(p), Tax Code, is amended to change eligibility requirements for **exemptions** of property **used to house certain homeless persons**. The property must be owned by a charitable organization that has been in existence for at least (1) 20 years in a county with a population for between one million and less than 1.5 million, or (2) two years if located in a city with a population of more than 100,000 and less than 150,000, at least part of which is located in a

county with a population of less than 5,000. The property must be at least 15 acres in size and was owned by the organization on July 1, 2021, or acquired by donation and owned by the organization on January 1, 2023. The property must be used to provide permanent housing for homeless persons. The **Effective Date** is January 1, 2022 (signed by the Governor on June 15, 2021).

HB 368 Rep. Carl Sherman

Relating to the issuance of a driver's license to a state legislator or prosecutor that includes an alternative to the license holder's residence address

Section 521.1211, Transportation Code, is amended to include prosecutors (county attorneys, district attorneys, criminal district attorneys, assistant county attorneys, assistant district attorneys, and assistant criminal district attorneys) with peace officers for purposes of permitting alternative addresses on driver's licenses. The Texas Department of Public Safety shall accept as an alternative address for a peace officer an address that is in the municipality or county of the peace officer's residence or the county of the peace officer's place of employment. The Department shall accept as an alternative address for a prosecutor, the address of the office of the prosecutor. Section 63.0101, Election Code, is amended to provide that proof of identification is presented only for the purpose of identifying a voter and not for verification of residence. The **Effective Date** is September 1, 2021 (signed by the Governor on June 18, 2021).

HB 1197 Rep. Will Metcalf

Relating to the period for which certain land owned by a religious organization for the purpose of expanding a place of religious worship or constructing a new place of religious worship may be exempted from ad valorem taxation

Section 11.20(j), Tax Code, is amended to extend the time for which land that is **contiguous to a religious organization's place of regular worship may be exempt from six to ten years.** The **Effective Date** is January 1, 2022 (signed by the Governor on June 3, 2021).

HB 3610 Rep. Gervin-Hawkins

Relating to the applicability of certain laws to certain public schools and certain requirements of a charter school that receives tax exemption

Section 12.1058(a), Education Code, is amended to add to the definition of open-enrollment charter school that it is a political subdivision for purposes of (1) the property tax **exemption** under Section 11.11, Tax Code, and (2) purchasing, leasing, constructing, renovating, or improving any property with state funds (Section 12.128, Education Code) as provided by Section 16.061, Civil Practices and Remedies Code. Section 12.128(a) and (a-1), Education Code, are amended to state that property purchased or leased with funds received by a charter holder is exempt from property taxation as public property under Section 11.11, Tax Code. Subsection (a-2) is added to state that the owner of property that receives a tax **exemption** shall transfer the amount of tax savings from the **exemption** to the tenant or reduce the common area maintenance fee in a proportionate amount based upon the square footage of the exempt portion.

Section 11.211 is added to the Tax Code. It provides that the **portion of real property that is leased to an independent school district, community college district, or open-enrollment charter school is qualified and exempt from taxation** pursuant to Sections 11.11 and 11.21, Tax Code, if the portion of the real property that is leased to the public school is (1) used exclusively by the public school for the operation or administration of the school or the performance of other educational functions of the school; and (2) reasonably necessary for a purpose described in (1) as found by the school's governing body. The change in law applies to taxes imposed in a tax year that begins on or after the **Effective Date** (September 1, 2021). The bill was filed without signature on June 18, 2021.

SB 611 Sen. Donna Campbell
(See SJR 35)

Relating to an **exemption** from ad valorem taxation of the **residence homestead of the surviving spouse** of a member of the armed services of the United States who is **killed or fatally injured in the line of duty and to late applications for exemptions** from such taxation for disabled members

Section 11.133(b), Tax Code, is amended to add language that surviving spouses of members of the armed services who are killed or fatally injured in the line of duty are entitled to an **exemption** from

taxation of the total appraised value of his/her residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

The **Effective Date** is January 1, 2022, if constitutional amendment is approved. Section 11.431(a), and Section 11.439(a), Tax Code, amended to require the chief appraiser to accept residence homestead **exemption** applications from persons eligible under Section 11.131 or 11.132 (disabled veterans, but not their surviving spouses) after deadline, if filed not later than five years after delinquency. The **Effective Date** is January 1, 2022 (signed by the Governor on June 14, 2021).

SB 794 Sen. Donna Campbell Relating to eligibility for the **exemption** from ad valorem taxation of the residence homestead of a totally disabled veteran

Section 11.131(b), Tax Code, is amended to allow a disabled veteran who has been **awarded (rather than received) 100% disability compensation to be eligible for a total residence homestead exemption.** The **Effective Date** is January 1, 2022 (signed by the Governor on June 16, 2021).

SB 1427 Sen. Paul Bettencourt Relating to the applicability of the temporary **exemption** from ad valorem taxation of a portion of the appraised value of certain property damaged by a disaster

Section 11.35, Tax Code, is amended to clarify that property qualifying for a partial **exemption** due to a disaster declared by the governor **is only property that has physical damage.** The bill provides that the amendment is a clarification of existing law and does not imply that existing law may be construed as inconsistent with this amendment.

The **Effective Date** is immediate (signed by the Governor on June 16, 2021).

SB 1449 Sen. Paul Bettencourt Relating to the **exemption** from ad valorem taxation of income-producing tangible personal property having a value of less than a certain amount

Section 11.145, Tax Code, is amended to increase the **exemption** for tangible personal property held for the production of income if the property has a taxable **value of less than \$2,500 (rather than \$500).** The **Effective Date** is January 1, 2022 (signed by the Governor on June 7, 2021).

SJR 35 Sen. Donna Campbell Proposing a constitutional amendment authorizing the legislature to provide for an **exemption** from ad valorem taxation of all or part of the market value of **the residence homestead of the surviving spouse** of a member of the armed services of the United States who is killed or fatally injured in the line of duty
(See SB 611)

Article VIII, Section 1-b(m), Texas Constitution, is amended to **expand the residence homestead exemption for the surviving spouse of a member of the armed services who is killed or fatally injured** in the line of duty (rather than "in action"). The proposal filed with Secretary of State May 25, 2021.

Public Information and Records

HB 1082 Rep. Phil King Relating to the availability of personal information of an elected public officer

Section 552.117(a), Government Code, is amended to expand the **protection of home addresses, telephone numbers, emergency contact information, and social security numbers from disclosure** under the Public Information Act to all elected public officers (rather than just state officers, legislators, and persons elected statewide). Section 25.025(a), Tax Code, is amended to **include all elected public**

officers in the list of persons for which information may not be disclosed in appraisal records (rather than just state officers, legislators, and persons elected statewide).

The **Effective Date** is immediate (signed by the Governor on May 19, 2021).

HB 1154 Rep. Jacey Jetton

Relating to the requirements for meetings held and Internet websites developed by certain special purpose districts

Section 403.0241, Government Code, is amended to address reporting by special purposes districts to the Comptroller of Public Accounts if the district does not maintain an Internet website. Section 551.1283, Government Code, is also amended to address posting of website links to ensure compliance. Section 2051.201 and Section 2051.202, Government Code, are amended to address information that is required on websites of local governments with authority to impose ad valorem taxes (referred to as “special purpose districts”). These entities must post certain financial and operating information, including bonds outstanding, gross receipts from various sources exceeding \$250,000, or cash and temporary investments exceeding \$250,000. Contact information is required for certain individuals related to the districts. Notices of hearings and meetings are required to be posted, as well as minutes of public meetings and the most recent financial audit for the district. Sections 49.062 and 49.0631, Water Code, are amended to address “rural area districts” and how they conduct meetings and provide notice of board meetings. The **Effective Date** is September 1, 2021 (signed by the Governor on June 15, 2021).

HB 1493 Rep. Abel Herrero

Relating to the use of an entity name that falsely implies governmental affiliation

Chapter 150C is added to the Civil Practices and Remedies Code. The chapter applies to “governmental units,” which includes all political subdivisions (includes appraisal districts). A governmental unit is entitled to enjoin another person’s use of an entity name that falsely implies governmental affiliation with the governmental unit. Injunctive relief is permitted. Awards of attorney’s fees and court costs are authorized. Sections 5.064 and 5.065 are added to the Business Organizations Code. Businesses are prohibited from filing names that falsely imply governmental affiliation. The Secretary of State is required to adopt rules to implement these provisions and is authorized to determine whether a business name falsely implies affiliation on the written request of a governmental entity specifying the basis of the claim. The Attorney General is authorized to bring an action in the name of the State for injunctive relief to require compliance with the law. The **Effective Date** is September 1, 2021 (signed by the Governor on June 15, 2021).

HB 2723 Rep. Morgan Meyer

Relating to public notices of the availability on the Internet of property-tax-related information
NEW TNT website link for postcard

Section 44.004(c), Education Code, is amended to require that notices of meetings to discuss budget and proposed tax rate adoption by a school district include: “Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information, about proposed tax rates and scheduled public hearings of each entity that taxes your property.”

Section 25.19, Tax Code, is amended to require the following language on notices of appraised value: “Beginning August 7th, visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.”

Section 26.04(e-2), Tax Code, is amended to change the notice of estimated taxes that must be delivered to all property owners to include the following statement: “Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.”

Section 26.052 and Section 26.06, Tax Code, are amended to require public notice as follows: “Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily

access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.”

Section 26.175 is added to the Tax Code. It establishes a property tax database website (Texas.gov/PropertyTaxes) developed and maintained by the Texas Department of Information Resources (DIR). It will provide a separate link to the Internet location of each property tax database that must be created and maintained by each chief appraiser (see Section 26.17, Tax Code).

Section 49.236, Water Code, is amended to require the following language on notices of public hearings for tax rates: “Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.”

Not later than January 1, 2022, DIR shall develop the Internet website required by this new law. The change in law apply to notices required to be delivered on or after January 1, 2022. The Act was **Effective** immediately (signed by the Governor on June 3, 2021).

HB 3786 Rep. Justin Holland Relating to the authority of the comptroller to send, or to require the submission to the comptroller of, certain ad valorem tax-related items electronically

Section 5.03, Tax Code, is amended by adding subsection (d) to authorize the Comptroller of Public Accounts to require documents, payments, notices, reports, or other items to be submitted or sent electronically. The Comptroller is authorized to adopt rules to administer this subsection. The **Effective Date** is September 1, 2021 (signed by the Governor on June 4, 2021).

SB 56 Sen. Judith Zaffirini Relating to the availability of personal information of a current or former federal prosecutor or public defender

Chapter 552, Government Code, is amended to exclude home addresses, telephone numbers, emergency contact information, or social security numbers from disclosure under the Public Information Act for current or former United States attorneys, assistant United States attorneys, federal public defenders, deputy federal public defenders, or assistant federal public defenders and their spouses and children. The **Effective Date** is immediate (signed by the Governor on June 14, 2021).

SB 334 Sen. Nathan Johnson Relating to disclosure under the public information law of certain records of an appraisal district

Section 552.149(b), Government Code, is amended to permit the disclosure of information that the chief appraiser used to appraise property, including comparable sales data, to a property owner or agent (on request) in a binding ARB arbitration proceeding (as well as an **ARB** hearing). Section 552.149(e), Tax Code, that prevented disclosure of sales data in counties with populations below 50,000, is repealed. The **Effective Date** is immediate (signed by the Governor on June 14, 2021).

SB 841 Sen. Bryan Hughes Relating to the availability of personal information of individuals who are honorably retired from certain law enforcement positions

Section 552.003, Government Code, and Section 25.025, Tax Code, are amended by adding a definition for **“honorably retired” to mean a person who previously served but is not currently serving in the position;** did not retire in lieu of a disciplinary action; was eligible to retire or ineligible only due an injury received in the course of employment; and is eligible to receive a pension or annuity for service. The term applies to peace officers and security officers as defined by the Code of Criminal Procedure or Education Code, as applicable. The home addresses, telephone numbers, emergency contact information, and social security numbers for these individuals are exempt from disclosure under the Public Information Act. Section 552.1175, Government Code, is amended is add “current or

honorably retired” peace officers, county jailers, police officers, and inspectors of the United States Federal Protective Services to the list for which the section is applicable. Section 25.025(a), Tax Code, is amended to add “current or honorably retired” county jailers, police officers, and inspectors of the United States Federal Protective Services to the list of persons for which information may not be disclosed in appraisal records.

The **Effective Date** is immediate (signed by the Governor on June 14, 2021).

SB 1134 Sen. Bryan Hughes

Relating to address confidentiality on certain documents for certain federal officials and family members of certain federal officials or federal or state court judges

Section 13.0021, Election Code, is amended to add federal bankruptcy judges, United States marshals, and United States attorneys to the list of judges and the county registrar whose residence addresses are omitted from the voter registration list. They (as well as their family members defined as spouses, minor children, and adult children who reside in the person’s home) are also included in the list of persons whose addresses are confidential (Section 13.004, Election Code). Section 15.0215 and Section 254.0313, Election Code, are amended to omit addresses for the same individuals and their family members. Section 411.179, Government Code, is amended to require that handgun licenses for the same individuals omit residence addresses. Section 552.117, Government Code, excepts from disclosure under the Public Information Act the home addresses, telephone numbers, emergency contact information, and social security numbers for the same individuals. Similar exclusions exist under Section 145.007 and Section 159.071, Local Government Code, dealing with municipal court judges and county attorneys, and Section 521.054 and Section 521.121, Transportation Code, dealing with drivers’ licenses. Section 11.008, Property Code, is amended to add the same individuals to online databases maintained in property records in counties. Section 25.025(a), Tax Code, is amended to add the same individuals to the list of persons for which information may not be disclosed in appraisal records.

The **Effective Date** of all sections is September 1, 2021 (signed by the Governor on June 7, 2021).

SB 1225 Sen. Joan Huffman

Relating to the authority of a governmental body impacted by a catastrophe to temporarily suspend the requirements of the public information law

Section 552.233, Government Code, is amended to include in the definition of “catastrophe” the following: “ ‘Catastrophe’ does not mean a period when staff is required to work remotely and can access information responsive to an application for information electronically, but the physical office of the governmental body is closed.” A governmental body may suspend the requirements of the Public Information Act only once for each catastrophe. The exception applies if the governmental body is significantly impacted such that the catastrophe directly causes the inability of a governmental body to comply with the Act. The total suspension period for a governmental body may not exceed a total of 14 consecutive calendar days with respect to any single catastrophe. If a governmental body closes its physical offices, but requires staff to work, including remotely, then the governmental body shall make a good faith effort to continue responding to applications for public information, to the extent staff members have access to responsive information. Failure to respond to requests may constitute refusal to request an attorney general’s decision or a refusal to supply information that the attorney general has determined is public.

The **Effective Date** is September 1, 2021 (signed by the Governor on May 28, 2021).

SB 1257 Sen. Brian Birdwell

Relating to information required to be provided by the chief appraiser of an appraisal district to the controller in connection with the comptroller’s central registry of reinvestment zones designated and ad valorem tax abatement agreements executed under the Property Redevelopment and Tax Abatement Act

Section 312.005, Tax Code, is amended to require that the Comptroller of Public Accounts include in the central registry of reinvestment zones the information described by Section 312.205(a)(1) in connection with each tax abatement agreement **(the kind, number, and location of all proposed improvements to the property).**

The **Effective Date** is September 1, 2021 (signed by the Governor on June 7, 2021).

Tax Collection and Rates

HB 295 Rep. Andrew Murr Relating to the provision of funding for indigent defense services

Section 79.037(a), Government Code, is amended to provide for services for indigent defense in counties. Section 26.0442(a), Tax Code, is amended to change the definition of "indigent defense compensation expenditures" for purposes of **truth-in-taxation** calculations. It means the difference between (1) the amount paid by a county in the period beginning on July 1 of the tax year preceding the tax year for which the tax is adopted and ending on June 30 of the tax year for which the tax is adopted (to include operations of the public defender's office) and (2) the amount of any state grants received by the county during that period for those purposes. The **Effective Date** of the bill is September 1, 2021 (signed by the Governor on June 14, 2021).

HB 533 Rep. Hugh Shine Relating to ad valorem tax sales of personal property seized under a tax warrant

Section 33.25, Tax Code, is amended to **permit public on-line auctions** of personal property seized for **delinquent** property taxes in all counties. The **Effective Date** is September 1, 2021 (signed by the Governor on May 19, 2021).

HB 1410 Rep. Jim Murphy Relating to the issuance of bonds by certain conservation and reclamation districts

Section 49.4645, Water Code, adds subsection (a-1) to provide for bonding authority for specific conservation and reclamation district to finance parks and recreational facilities (excluding indoor or outdoor swimming pools or golf courses). The outstanding principal amount of bonds, notes, and other obligations may not exceed an amount equal to 1% but not exceed 3% of the value of the taxable property in the district or, if supported by contract taxes, the value of the taxable property in the districts making payments under the contract (with certain restrictions related to debt ratio and credit rating). Section 54.016(e), Water Code, is amended to change the restrictions for bond issuance that may be imposed by a city on a water district. This change does not affect the terms of a city's resolution or ordinance adopted before the **Effective Date** of the new law. The **Effective Date** is September 1, 2021 (filed with no signature on June 14, 2021).

HB 1428 Rep. Dan Huberty Relating to procurement by a political subdivision of a contingent fee contract for legal services

Section 2254.102, Government Code, is amended to exclude from review by the Attorney General **contracts for legal services entered by political subdivisions for the collection of an obligation that is delinquent or for certain services.** For purposes of this provision, an obligation does not include a fine or penalty that results from an action by a political subdivision under Chapter 7, Water Code. The **Effective Date** is September 1, 2021 (signed by the Governor on May 15, 2021).

HB 1564 Rep. Mary Gonzalez Relating to the appointment of a receivership for unoccupied, and undeveloped in certain counties and disposition of certain platted lots that are abandoned,

Chapter 232 is added to the Local Government Code to deal with abandoned, unoccupied, and undeveloped platted lots in counties with **populations of more than 800,000** which are adjacent to an international border and contains more than 30,000 acres of lots that have remained substantially undeveloped for more than 25 years after the date the lots were platted. The county commissioners court may implement an expedited process to administratively determine that a platted lot is abandoned, unoccupied, and underdeveloped under certain conditions. The county does not have ownership interest in any lot (except for other legal interests under other provisions of law). Notices and public hearings are required. Judicial appeal is authorized. Once a lot is determined to be abandoned, unoccupied, and undeveloped, the county shall bring a civil action to have the lot placed in receivership. The appointed receiver is an officer of the court and has specific responsibilities and powers. The lots may be sold according to procedures outlined in the new law. If the procedures are followed and the property sells, the sale price is conclusive as to the fair market value of the property at the time of sale. The **Effective Date** is September 1, 2021 (filed without signature on June 18, 2021).

HB 1869 Rep. Dustin Burrows Relating to the definition of debt for the purposes of calculating certain ad valorem tax rates of tax unit

Section 26.012, Tax Code, is amended to change the **definition of "debt" for purposes of tax rate calculations.** It means a bond, warrant, certificate of obligation, or other evidence of indebtedness owed by a taxing unit that is payable from property taxes for a period of over one year and meets one of the following requirements: (1) has been approved at an election; (2) includes self-supporting debt; (3) evidences a loan under a state or federal financial assistance program; (4) is issued for designated infrastructure; (5) is a refunding bond; (6) is issued in response to an emergency; (7) is issued for

renovating, improving or equipping existing buildings or facilities; (8) is issued for vehicles or equipment; or (9) is issued for a project under certain provisions related to reinvestment zones. “Debt” also means a payment made under a contract to secure indebtedness issued by another political subdivision on behalf of the taxing unit. “Designated infrastructure” is defined as a facility, equipment, rights-of-way, or land for one of seven purposes. “Refunding bond” and “self-supporting debt” are defined. The changes in law apply only to a bond, warrant, certificate of obligation, or other evidence of indebtedness for which the ordinance, order, or resolution authorizing the issuance is adopted by the governing body of the taxing unit on or after the **Effective Date** of September 1, 2021 (signed by the Governor on June 15, 2021).

HB 1900 Rep. Craig Goldman Relating to municipalities and counties that adopt budgets that defund law enforcement agencies

Chapter 109 is added to the Local Government Code to provide for “defunding determinations” for municipalities that reduce budgets for police departments. Chapter 43 is also amended to allow portions of a municipality to deannex if determinations of defunding exist. Sections 26.0444 and 26.0501 are added to the Tax Code to provide for adjustments in tax rate calculations for defunding municipalities. These adjustments would limit tax rate increases. Part of the provisions apply to the 2021 tax year rate calculations. Other changes are included in the bill. The **Effective Date** is September 1, 2021 (signed by the Governor on June 1, 2021).

HB 2429 Rep. Morgan Meyer Relating to the alternate provisions for ad valorem tax rate notices when the de minimis rate of a taxing unit exceeds the voter-approval tax rate

Section 26.063, Tax Code, is amended to add subsection (d) to change the notice used by a taxing unit that is not required to hold an election under Section 26.07 and for which no petition for an election can be made under Section 26.075. The notice shall add to the end of the list of rates included in the notice: “de minimis rate--\$ _____ per \$100.” The definition of “voter-approval tax rate” is changed and additional and substitute language is required. The **Effective Date** is September 1, 2021 (signed by the Governor on May 15, 2021).

HB 3115 Rep. Hugh Shine Relating to the release of a judgment lien on homestead property

Section 52.0012 of the Property Code is amended to **require a certificate of mailing by a judgment debtor indicating notice to a judgment creditor** concerning a release of lien on a homestead property. The exact language of the certificate of mailing is prescribed in the statute. The **Effective Date** is immediate (signed by the Governor on June 16, 2021).

HB 3629 Rep. Greg Bonnen Relating to the date a deferral or abatement of the **collection** of ad valorem taxes on the residence homestead of an elderly or disabled person or disabled veteran expires

Section 33.06, Tax Code, is amended to require that a **foreclosure sale for delinquent property taxes may not be held for property that was subject to a deferral until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency of the taxes following the date the individual no longer owns and occupies the residence homestead.** The same requirement is added when property is subject to an abatement of a pending **delinquent** tax suit. If an individual who qualifies for a deferral or abatement dies, the deferral or abatement continues in effect **until the 181st day after the date the collector for the taxing unit delivers a notice of delinquency of the taxes following the date the surviving spouse of the individual no longer owns and occupies the property** as a residence homestead under certain conditions. The **Effective Date** is September 1, 2021 (signed by the Governor on June 8, 2021).

Proposing a constitutional amendment authorizing a county to finance the development or redevelopment of unproductive, underdeveloped, or blighted areas in the county; authorizing the issuance of bonds and notes

Article VIII, Section 1-g(b), Texas Constitution, is amended to allow counties (along with municipalities) to issue bonds or notes for developing blighted areas and for transportation improvements under general law, except that the transportation bonds may not be pledged for repayment at an amount of more than 65% of the increase in property tax revenues annually or be used to finance construction, operation, maintenance, or acquisition of rights-of-way for toll roads. The proposal was filed with the Secretary of State on June 1, 2021.

SB 23 Sen. Joan Huffman Relating to an election to approve a reduction or reallocation of funding or resources for certain county law enforcement agencies

Chapter 120 is added to the Local Government Code to require an election to approve a budget reduction or reallocation of funding for county law enforcement. Certain exceptions are included in the bill, including one for disasters. The Comptroller of Public Accounts is responsible for making determinations of budget reductions or reallocations. If a determination is made, a county may not adopt a tax rate that exceeds the county's no-new-revenue tax rate under a specific timeline.

The Effective Date is January 1, 2022 (signed by the Governor on June 1, 2021).

SB 186 Sen. Charles Perry Relating to the authority of a county to issue bonds to restore or maintain a county courthouse

Section 1301.001(a), Government Code, is amended to add restoration or maintenance of a county courthouse to the list of authorized bonds for a county.

The Effective Date of the new law is immediate (signed by the Governor on June 7, 2021).

SB 604 Sen. Paul Bettencourt Relating to bonds issued by and the dissolution of municipal management districts

Chapter 375 of the Local Government Code is amended to allow municipal management districts to exist after a petition for dissolution is filed for the purpose of winding up district operations and discharging bonded indebtedness. This provision does not apply if the indebtedness is secured by a source other than assessments on the date the petition is filed with the district board.

The Effective Date is September 1, 2021 (signed by the Governor on June 14, 2021).

SB 742 Sen. Brian Birdwell Relating to installment payments of ad valorem taxes on property in disaster area or emergency area

Section 31.032, Tax Code, is amended and Section 31.033, Tax Code, is added to permit installment payments of property taxes in emergency areas. They are defined as areas designated by the governor to be affected by an emergency as defined by Section 433.001, Government Code (a riot or unlawful assembly of three or more persons acting together to use force or violence; if a clear and present danger of the use of violence exists; or a natural or man-made disaster). The new law applies only to real property that is owned or leased by a business entity with gross receipts under a certain amount; located in a disaster or emergency area; and has not been damaged as a direct result of the disaster or emergency. It also includes tangible personal property that is owned or leased by such a business. The installments can only be for taxes that are imposed on the property by a taxing before the first anniversary of the disaster or emergency. The governing body of the taxing unit may authorize the installment payments. The Comptroller of Public Accounts is required to adopt rules to implement these provisions. The Effective Date is immediate (signed by the Governor on June 7, 2021).

SB 1357 Sen. Bryan Hughes Relating to deadlines associated with proposing and adopting a budget for certain counties

Chapter 111 of the Local Government Code is amended to require that county budgets be prepared not later than August 15 of each year. The budget also must be filed with the county clerk by that date. The commissioners court is required to hold budget hearings not later than the 25th day after the day the budget is filed and before the county tax rate for the current tax year is adopted. Public notice of the budget hearing must be given not earlier than the 30th day before the date of the hearing and not later than the 10th day before the date of the hearing. The Effective Date is immediate (signed by the Governor on June 14, 2021).

SB 1438 Sen. Paul Bettencourt Relating to the effect of a disaster on the calculation of certain tax rates and the procedure for adoption of a tax rate by a taxing unit

Section 11.43(s), Tax Code, is amended to delete the requirement that applications for exemption under Section 11.35 must be filed not later than the 45th day after the date the governing body of the taxing unit adopts the exemption. The 105-day application deadline after the governor's declaration is retained for all exemptions under Section 11.35. Section 26.042 is added to the Tax Code to address the calculation and adoption of certain tax rates in a disaster area. Except for school districts and special taxing units, the governing body of a taxing unit may direct that the voter-approval tax rate be calculated as provided for special taxing units, if any part of the taxing unit is located in a disaster area declared by the Governor or the President of the United States in the current tax year and at least one person is granted an exemption under Section 11.35. The calculation may continue to be used for no more than three years. A formula for this "emergency revenue rate" is stated in the new law. Provisions for elections are included.

Certain Tax Code provisions are repealed: Sections 11.35(c), (d), and (e); Section 26.04(c-1); Section 26.041(c-1); and Section 26.08(a-1). The changes in law to Sections 11.35 and 11.43, Tax Code, apply only to taxes imposed for a tax year that begins on or after January 1, 2022. The Effective Date for other provisions is September 1, 2021. The Governor signed the bill on June 16, 2021.

SB 1764 Sen. Paul Bettencourt Relating to the payment of delinquent ad valorem taxes on property subject to a tax sale

Section 31.06, Tax Code, is amended to allow a tax collector to adopt a written policy that requires payment of delinquent taxes, penalties, interest, and costs and expenses recoverable under Section 33.48 only with United States currency, a cashier's check, a certified check, or an electronic funds transfer if the payment relates to seized personal property, property subject to an order of sale, or seized real property, under Chapter 33 of the Tax Code. The provisions are effective immediately (signed by the Governor on June 16, 2021).

School Finance

HB 1525 Rep. Dan Huberty Relating to the public school financing system

The bill makes changes to funding allotments, specifically for fast-growth school districts, and reinstates the gifted and talented allotment. The bill provides for grant programs and adds new administrative requirements. It includes many amendments to existing programs and practices to assist the Texas Education Agency to implement provisions of HB 3 from the last legislative session. The changes in law result in additional State funding to public education of \$246 million in the 2022 fiscal year and \$215 million in the 2023 fiscal year. Of importance to funding based on property taxation, the bill changes the law regarding tax compression to replace the Comptroller's Property Value Study (PVS) determinations of value with adjusted local taxable values. This change conforms to the practice currently used by the Texas Education Agency, since PVS values are not available when tax compression determinations are made.

Other

HB 3607 Rep. Jeff Leach Relating to non-substantive additions to, revisions of, and corrections in enacted codes, to the non-substantive codification or disposition of various laws omitted from enacted codes, and to conforming codifications enacted by the 86th Legislature to other Acts of that legislature Article 19 of the Act deals with changes related to the Tax Code. Three provisions concern property taxation. The numbering was corrected in Section 25.025(a). Section 26.08(n-1) was repealed. The reference to a section of the Education Code was added to Section 312.210(b).

Vetoed Bill

HB 1544 Rep. Ryan Guillen Relating to the eligibility of land to continue to be appraised for ad valorem tax purposes as qualified open-space land if the land is temporarily used for sand mining operations; authorizing a fee Chapter 23, Tax Code, is amended by adding Section 23.527, and applies to a sand mining operation that overlies the Carrizo-Wilcox Aquifer and that is 30 miles of the boundary of a city with a population of more than 500,000 or one mile of a building in use as a single-family or multi-family residence. Such an operation is defined as an aggregate operation registered under the Water Code at which sand is removed or extracted. Eligibility of open-space land does not end because it ceases to be devoted principally to agricultural use if: (1) the owner intends that the use of the land be resumed; (2) the land is used for sand mining; and (3) the land is reclaimed according to standard best practices not later than the first anniversary of the date sand mining operations began on the land. The landowner must notify the appraisal district in writing not later than the 30th day after the date sand mining operations begin on the land. The Texas Commission on Environmental Quality is required to adopt standard best practices for land reclamation with specific statutory provisions listed in subsection (f). The executive director of TCEQ is required to send notice to the chief appraiser of the appraisal district where the land is located that the owner applied for a determination letter concerning reclamation and must issue a determination letter with a copy to the chief appraiser. An appeal process is provided at TCEQ. The chief appraiser is authorized to testify at the appeal. The chief appraiser is required to accept a final determination by the TCEQ as conclusive evidence that land was reclaimed according to the standard best practices in a timely manner. Eligibility of the land for open-space designation does not end because the land ceases to be devoted principally to agricultural use to the degree of intensity generally accepted in the area if: (1) the owner of the land provides the notice required in this new section not later than the 90th day after the Effective Date of this act; and (2) the chief appraiser has not made a determination that a change of use has occurred (as of the effect date of this act). The new law applies only to land on which sand mining operation began before a certain date.