

Swisher County Appraisal District

2015 Annual Report

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Property Appraisal Information

Swisher County Appraisal District was created by the Texas Legislature in 1979. Effective January 1, 1980 an appraisal district was to be established in each county. The appraisal district is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property. Swisher County Appraisal District is a political subdivision of the state. The boundaries of the appraisal district are the county lines.

The appraisal district is governed by a six member board of directors appointed by the taxing units participating in the district. The board members represent the City of Tulia, Tulia ISD, Swisher County, City of Happy and Happy ISD, City of Kress and Kress ISD with the Swisher County Tax Assessor Collector serving as a non-voting member. Each board member serves a two year term beginning on January 1. To qualify as a member of the board of directors the individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date the individual takes office. The primary function of the board of directors is to hire the chief appraiser, adopt policy and to adopt the annual budget.

2015 Board of Directors

Gary Eastwood – Chairman	Joe Bob Thompson – Vice Chairman
Ross James – Secretary	Nancy Cruse
Larry Buske	Deborah Lemons – County Tax Assessor/Collector

2015 Staff (with Certifications)

Cynthia (Cindy) McDowell	Chief Appraiser Registered Professional Appraiser Registered Texas Assessor/ Collector
Frank Reeves	Field Appraiser Registered Professional Appraiser
Amy Arroyo	Collections Clerk

2015 Appraisal Review Board

Cynthia Finck – Chairman	Joe Archer – Secretary
Katherine “Skip” Simons	Benny Rodriguez
Sherrie Martin	

The 2014 Property Value Study result for Kress ISD was in the confidence interval.

The 2014 Methods and Assistance Program (MAP) results were a pass on the four mandatory requirements. The Appraisal District ratings for Governance, Operating Procedures and Appraisal Standards, Procedures and Methodology were Meets All which indicates a total point score of 100. The

Appraisal District ratings for Taxpayer Assistance Meets the requirements which indicated a total point score ranging from 90 to less than 100.

Article 8 of the Texas Constitution defines five basic rules for property taxes:

- Property taxes must be equal and uniform
- Generally, property must be taxed at market value defined as “the price at which a property would transfer for cash or its equivalent under prevailing market conditions”. There are limited exceptions to this rule, such as productivity value for agricultural land.
- Each property must have a single appraised value.
- All property is taxable unless federal or state law exempts it from taxation.
- Property owners have the right to reasonable notice of increases in the appraised value of their property.

Appraisal practices are governed by the Texas Property Tax Code and rules are established by the Texas Comptroller of Public Accounts. The Property Tax Assistance Division conducts a property value study and a Methods and Assistance Program review in alternating years. Results of both reviews are available on the comptroller’s website, www.window.state.tx.us.

If you have questions about information contained in this report, contact Cindy McDowell, Chief Appraiser.

E-mail: scad.cindy@windstream.net

Phone 806-995-4118

Swisher County Appraisal District

Parcel Count per Entity

	2011	2012	2013	2014	2015
Swisher County	7,213	7,226	7,289	7,306	7,281
Swisher Memorial Hospital District	7,213	7,226	7,289	7,306	7,281
City of Tulia	2,944	2,934	2,929	2,933	2,922
Mackenzie Water Authority*	2,944	2,934	2,929	2,933	2,922
Tulia ISD	4,508	4,502	4,516	4,521	4,502
City of Happy*	536	537	558	561	559
Happy ISD*	1,154	1,157	1,190	1,192	1,196
City of Kress	472	468	481	483	483
Kress ISD	1,551	1,567	1,583	1,593	1,583
Lateral Road	7,213	7,226	7,289	7,306	7,281
High Plains Water Dist	7,213	7,226	7,289	7,306	7,281

As of Certification

*Overlapping – Totals for Swisher County portion only

Swisher County Appraisal District

Certified Appraised Value

	2011	2012	2013	2014	2015
Swisher County	\$318,655,801	\$331,716,323	\$355,387,235	368,485,271	\$343,976,092
Swisher Memorial Hospital District	\$318,655,801	\$331,716,323	\$355,387,235	\$368,485,271	\$343,976,092
City of Tulia	\$115,351,029	\$114,813,031	\$111,725,699	\$111,782,962	\$112,283,654
Mackenzie Water Authority*	\$115,351,029	\$114,813,031	\$111,725,699	\$111,782,962	\$112,283,654
Tulia ISD	\$198,157,559	\$201,445,394	\$204,785,072	\$205,949,890	\$201,002,042
City of Happy*	\$ 16,151,730	\$ 16,213,800	\$ 16,241,670	\$ 16,167,830	\$ 15,652,440
Happy ISD*	\$ 51,371,022	\$ 55,057,270	\$ 56,574,931	\$ 54,063,012	\$ 53,455,374
City of Kress	\$ 15,480,310	\$ 15,480,019	\$ 15,961,819	\$ 15,707,909	\$15,305,829
Kress ISD	\$ 69,127,220	\$ 75,213.659	\$ 94,027,232	\$108,472,369	\$ 89,518,676
Lateral Road	\$318,655,801	\$331,716,323	\$355,027,801	\$368,485,271	\$343,976,092
High Plains Water Dist	\$318,655,801	\$331,716,323	\$355,027,801	\$368,485,271	\$343,976,092

As of Certification

*Overlapping – Totals for Swisher County portion only

Swisher County Appraisal District

Net Taxable Value (with \$15,000 HS exemption for schools)

	2011	2012	2013	2014	2015
Swisher County	\$270,267,545	\$283,743,296	\$308,913,370	\$321,855,343	\$297,032,000
Swisher Memorial Hospital District	\$265,447,925	\$279,196,916	\$304,524,123	\$317,619,507	\$292,936,992
City of Tulia	\$ 86,691,053	\$ 86,408,580	\$ 87,750,393	\$ 85,022,632	\$ 85,348,497
Mackenzie Water Authority*	\$ 88,402,157	\$ 87,929,514	\$ 86,178,107	\$ 86,412,614	\$ 86,643,727
Tulia ISD	\$148,069,487	\$152,293,747	\$157,228,084	\$158,310,810	\$153,191,973
City of Happy*	\$ 13,389,187	\$ 13,501,265	\$ 13,535,068	\$ 13,478,779	\$ 12,978,126
Happy ISD*	\$ 43,790,034	\$ 47,552,093	\$ 49,440,087	\$ 47,079,967	\$ 46,559,494
City of Kress	\$ 11,604,462	\$ 11,601,518	\$ 12,112,125	\$ 11,841,741	\$ 11,477,945
Kress ISD	\$ 59,327,361	\$ 65,717,502	\$ 84,613,702	\$ 99,062,811	\$ 80,188,020
Lateral Road	\$267,579,898	\$281,215,196	\$306,499,522	\$319,515,615	\$294,775,095
High Plains Water Dist	\$281,433,369	\$294,622,808	\$319,613,963	\$332,842,302	\$308,065,104

As of Certification

*Overlapping – Totals for Swisher County portion only

Swisher County Appraisal District

Net Taxable Value (with \$25,000 HS exemption for schools)

	2011	2012	2013	2014	2015
Swisher County	\$270,267,545	\$283,743,296	\$308,913,370	\$321,855,343	\$297,032,000
Swisher Memorial Hospital District	\$265,447,925	\$279,196,916	\$304,524,123	\$317,619,507	\$292,936,992
City of Tulia	\$ 86,691,053	\$ 86,408,580	\$ 87,750,393	\$ 85,022,632	\$ 85,348,497
Mackenzie Water Authority*	\$ 88,402,157	\$ 87,929,514	\$ 86,178,107	\$ 86,412,614	\$ 86,643,727
Tulia ISD	\$148,069,487	\$152,293,747	\$157,228,084	\$158,310,810	\$145,365,266
City of Happy*	\$ 13,389,187	\$ 13,501,265	\$ 13,535,068	\$ 13,478,779	\$ 12,978,126
Happy ISD*	\$ 43,790,034	\$ 47,552,093	\$ 49,440,087	\$ 47,079,967	\$ 45,171,589
City of Kress	\$ 11,604,462	\$ 11,601,518	\$ 12,112,125	\$ 11,841,741	\$ 11,477,945
Kress ISD	\$ 59,327,361	\$ 65,717,502	\$ 84,613,702	\$ 99,062,811	\$ 78,352,740
Lateral Road	\$267,579,898	\$281,215,196	\$306,499,522	\$319,515,615	\$294,775,095
High Plains Water Dist	\$281,433,369	\$294,622,808	\$319,613,963	\$332,842,302	\$308,065,104

As of Certification

*Overlapping – Totals for Swisher County portion only

Swisher County Appraisal District

Average Market Value – Single Family Residence

	2011	2012	2013	2014	2015
Swisher County	\$50,067	\$50,298	\$ 49,350	\$ 48,930	\$ 49,859
Swisher Memorial Hospital District	\$50,067	\$50,298	\$ 49,350	\$48,930	\$ 49,859
City of Tulia	\$48,402	\$48,224	\$ 48,298	\$46,355	\$ 47,694
Mackenzie Water Authority*	\$48,402	\$48,224	\$ 47,192	\$46,355	\$ 47,694
Tulia ISD	\$50,060	\$50,410	\$ 49,440	\$48,880	\$ 50,298
City of Happy*	\$46,521	\$46,305	\$ 43,425	\$43,181	\$ 42,445
Happy ISD*	\$47,719	\$47,492	\$ 44,461	\$44,520	\$ 44,246
City of Kress	\$39,959	\$40,410	\$ 42,624	\$41,614	\$ 40,242
Kress ISD	\$51,934	\$52,138	\$ 52,781	\$52,458	\$ 52,138
Lateral Road	\$50,067	\$50,298	\$ 49,350	\$48,930	\$ 49,859
High Plains Water Dist	\$50,067	\$50,298	\$ 49,350	\$48,930	\$ 49,859

As of Certification

*Overlapping – Totals for Swisher County portion only

Swisher County Appraisal District

Average Taxable Value – Single Family Residence

	2011	2012	2013	2014	2015
Swisher County	\$49,919	\$50,166	\$ 49,119	\$48,836	\$ 49,731
Swisher Memorial Hospital District	\$45,245	\$45,489	\$ 44,524	\$44,251	\$ 45,108
City of Tulia	\$48,372	\$48,191	\$ 48,265	\$46,334	\$ 47,630
Mackenzie Water Authority*	\$48,372	\$48,191	\$ 47,145	\$46,334	\$ 47,630
Tulia ISD	\$35,700	\$36,101	\$ 35,084	\$34,677	\$ 27,855
City of Happy*	\$46,159	\$46,064	\$ 43,127	\$42,989	\$ 42,390
Happy ISD*	\$32,927	32,740	\$ 31,108	\$31,305	\$ 23,464
City of Kress	\$39,919	\$40,374	\$ 41,986	\$41,399	\$ 40,139
Kress ISD	\$37,625	\$37,825	\$ 38,559	\$38,295	\$ 29,938
Lateral Road	\$48,931	\$48,606	\$ 47,609	\$47,367	\$ 48,285
High Plains Water Dist	\$49,919	\$50,166	\$ 49,119	\$48,836	\$ 49,731

As of Certification

*Overlapping – Totals for Swisher County portion only

Swisher County Appraisal District

Residential Exemptions

<u>Taxing Jurisdiction</u>	<u>Exemption</u>	<u>Amount</u>
Swisher County	Over-65	\$15,000
Swisher Memorial Hospital District	Homestead	\$ 5,000
	Over-65	\$10,000
	Disabled Person	\$10,000
City of Tulia	Over-65	\$ 3,000
Mackenzie Water Authority	Disabled Veterans Only	
Tulia ISD	Homestead *	\$25,000
	Over-65	\$10,000
	Disabled Person	\$10,000
City of Happy	Disabled Veterans Only	
Happy ISD	Homestead *	\$25,000
	Over-65	\$10,000
	Disabled Person	\$10,000
City of Kress	Disabled Veterans Only	
Kress ISD	Homestead *	\$25,000
	Over-65	\$10,000
	Disabled Person	\$10,000
Lateral Road	Homestead	\$ 3,000
	Over-65	\$15,000
High Plains Water District	Disabled Veterans Only	

*With voter approval on the November ballot.

Disabled Veterans Exemptions

DV1	10% - 30% disability	\$ 5,000
DV2	31% - 50% disability	\$ 7,500
DV3	51% - 70% disability	\$10,000
DV4	71% - 100% disability	\$12,000
DVHS	100% disability / unemployable	100% exemption

Swisher County Appraisal District Tax Rates - 5 year History

	2011	2012	2013	2014	2015
Swisher County	\$.705/\$100	\$.685/\$100	\$.68/\$100	\$.68/\$100	\$.6880/\$100
Swisher Memorial Hospital District	\$.31829/\$100	\$.31829/\$100	\$.290987/\$100	\$.303024/\$100	\$.325597/\$100
City of Tulia	\$.368489/\$100	\$.37802/\$100	\$.393723/\$100	\$.423818/\$100	\$.435058/\$100
Mackenzie Water Authority M & O I & S	\$.227292/\$100 \$.102735/\$100 .124557/\$100	\$.151526/\$100 \$.107003/\$100 \$.044523/\$100	\$.224581/\$100 \$.107003/\$100 \$.117578/\$100	\$.222013/\$100 \$.1000/\$100 \$.122013/\$100	\$.219552/\$100 \$.1000/\$100 \$.119552/\$100
Tulia ISD	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100
City of Happy	\$.734688/\$100	\$.731026/\$100	\$.73443/\$100	\$.793698/\$100	\$.822480/\$100
Happy ISD	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100
City of Kress	\$.50/\$100	\$.499456/\$100	\$.480717/\$100	\$.488348/\$100	\$.5444/\$100
Kress ISD M & O I & S	\$1.17/\$100	\$1.17/\$100	\$1.17/\$100	\$1.17/\$100	\$1.445/\$100 \$1.17/\$100 \$.275/\$100
Lateral Road	\$.04/\$100	\$.04/\$100	\$.04/\$100	\$.04/\$100	\$.08/\$100
High Plains Water Dist	\$.00776/\$100	\$.00754/\$100	\$.0081/\$100	\$.008026/\$100	\$.008026/\$100

Swisher County Appraisal District
Partial Exemptions by Taxing Jurisdiction

(As of Certification and with \$25,000 homestead exemption for schools)

SWISHER COUNTY

Over-65 Exemption	792	\$11,033,104
Disabled Veteran	64	\$ 1,007,824

SWISHER MEMORIAL HOSPITAL DISTRICT

Homestead	1,563	\$ 7,193,633
Over-65	792	\$ 7,530,359
Disabled Persons	45	\$ 404,120
Disabled Veterans	64	\$ 1,007,823

CITY OF TULIA

Over-65	439	\$1,295,230
Disabled Veterans	30	\$ 422,923

MACKENZIE MUNICIPAL WATER AUTHORITY

Disabled Veterans	30	\$ 422,923
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TULIA ISD

Homestead *	1,090	\$24,280,728
Over-65	548	\$ 3,729,346
Disabled Persons	33	\$ 103,930
Disabled Veterans	40	\$ 273,960

CITY OF HAPPY

Disabled Veterans	6	\$ 60,000
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HAPPY ISD

Homestead *	208	\$ 4,269,940
Over-65	100	\$ 544,186
Disabled Persons	5	\$ 20,000
Disabled Veterans	7	\$ 56,082

CITY OF KRESS

Disabled Veterans	5	\$ 76,300
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KRESS ISD

Homestead *	265	\$ 5,719,700
Over-65	144	\$ 947,300
Disabled Persons	7	\$ 40,000
Disabled Veterans	17	\$ 194,880

LATERAL ROAD

Homestead	1,563	\$ 2,262,275
Over-65	792	\$11,186,783
Disabled Veterans	64	\$ 848,774

HIGH PLAINS UNDERGROUND WATER

Disabled Veterans	64	\$ 1,007,823
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**Swisher County Appraisal District
New Value**

	Market	Taxable
Swisher County	\$497,760	\$483,260
Swisher Memorial Hospital District	\$497,760	\$478,260
City of Tulia	\$ 8,100	\$ 8,100
Mackenzie Municipal Water	\$ 8,100	\$ 8,100
Tulia ISD	\$101,750	\$101,750
City of Happy	\$ 84,470	\$ 84,470
Happy ISD	\$240,410	\$215,410
City of Kress	\$ 37,600	\$ 37,600
Kress ISD	\$155,600	\$121,100
Lateral Road	\$497,760	\$480,260
High Plains Underground Water	\$497,760	\$497,760

**Swisher County Appraisal District
Property Types (by entity)**

Swisher County

Land	Value	
Homesite	\$ 5,015,550	
Non-Homesite	\$ 9,804,064	
Ag Market	\$456,207,485	
TOTAL LAND VALUE		\$470,728,099
Improvement		
Homesite	\$ 99,925,891	
Non-Homesite	\$ 73,710,397	
TOTAL IMPROVEMENT VALUE		\$173,636,288
Non Real		
Personal Property	\$ 97,614,360	
Mineral Property	\$ 17,095	
TOTAL NON REAL		\$ 97,631,455
MARKET VALUE		\$741,995,842
Ag	Non-Exempt	Exempt
Total Productivity Market	\$455,752,075	\$455,410
Ag Use	<u>\$ 57,732,325</u>	<u>\$ 47,990</u>
Productivity Loss	\$398,019,750	\$407,420
TOTAL PRODUCTIVITY LOSS		(\$398,019,750)
TOTAL APPRAISED VALUE		\$343,976,092
HOMESTEAD CAP		(\$ 194,697)
ASSESSED VALUE		\$343,781,395
TOTAL EXEMPTION AMOUNT		(\$46,749,395)
NET TAXABLE		\$297,032,000

Swisher Memorial Hospital District

Land	Value		
Homesite	\$	5,015,550	
Non-Homesite	\$	9,505,064	
Ag Market		\$456,207,485	
TOTAL LAND VALUE			\$470,728,099
Improvement			
Homesite	\$	99,925,891	
Non-Homesite	\$	73,710,397	
TOTAL IMPROVEMENT VALUE			\$173,636,288
Non Real			
Personal Property	\$	97,614,360	
Mineral Property	\$	17,095	
TOTAL NON REAL			\$ 97,631,455
MARKET VALUE			\$741,995,842
Ag	Non-Exempt	Exempt	
Total Productivity Market	\$455,752,075	\$455,410	
Ag Use	<u>\$ 57,732,325</u>	<u>\$ 47,990</u>	
Productivity Loss	\$398,019,750	\$407,420	
TOTAL PRODUCTIVITY LOSS			(\$398,019,750)
TOTAL APPRAISED VALUE			\$343,976,092
HOMESTEAD CAP			(\$ 194,697)
ASSESSED VALUE			\$343,781,395
TOTAL EXEMPTIONS			(\$ 50,844,403)
NET TAXABLE			\$292,936,992

City of Tulia

Land

Homesite	\$ 3,036,611
Non-Homesite	\$ 3,998,132
Ag Market	\$ 684,320

TOTAL LAND VALUE **\$ 7,719,063**

Improvement

Homesite	\$ 53,829,081
Non-Homesite	\$ 39,550,850

TOTAL IMPROVEMENT VALUE **\$ 93,379,931**

Non Real

Personal Property	\$ 11,807,240
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TOTAL NON REAL MARKET VALUE **\$ 11,807,240**
\$112,906,234

Ag	Non-Exempt	Exempt
Total Productivity Market	\$ 684,320	\$ 0
Ag Use	<u>\$ 61,740</u>	<u>\$ 0</u>
Productivity Loss	\$ 622,580	\$ 0

TOTAL PRODUCTIVITY LOSS **(\$ 622,580)**

TOTAL APPRAISED VALUE **\$112,283,654**

HOMESTEAD CAP **(\$ 55,958)**

ASSESSED VALUE **\$112,227,696**

TOTAL EXEMPTIONS **(\$26,879,199)**

NET TAXABLE VALUE **\$ 85,348,497**

Mackenzie Municipal Water Authority *

Land			
Homesite	\$ 3,036,611		
Non-Homesite	\$ 3,998,132		
Ag Market	\$ 684,320		
TOTAL LAND VALUE			\$7,719,063
Improvement			
Homesite	\$ 53,829,081		
Non-Homesite	\$ 39,550,850		
TOTAL IMPROVEMENT VALUE			\$93,379,931
Non Real			
Personal Property	\$ 11,807,240		
TOTAL NON REAL MARKET VALUE			\$11,807,240
Ag		Non-Exempt	Exempt
Total Productivity Market	\$ 684,320	\$ 0	
Ag Use	\$ 61,740	\$ 0	
Productivity Loss	\$ 622,580	\$ 0	
TOTAL PRODUCTIVITY LOSS			(\$ 622,580)
APPRAISED VALUE			\$112,283,654
HOMESTEAD CAP			(\$ 55,958)
TOTAL EXEMPTIONS			(\$ 25,583,969)
NET TAXABLE VALUE			\$ 86,643,727

***This is a shared property district and the values reflect only the properties located in Swisher County**

Tulia ISD

Land			
Homesite	\$ 3,700,361		
Non-Homesite	\$ 6,169,872		
Ag Market	\$212,051,961		
TOTAL LAND VALUE			\$221,922,194
Improvement			
Homesite	\$ 70,461,991		
Non-Homesite	\$ 51,588,822		
TOTAL IMPROVEMENT VALUE			\$122,050,813
Non Real			
Personal Property	\$ 43,335,430		
Mineral	\$ 6,375		
TOTAL NON REAL			\$ 43,341,805
Ag		Non-Exempt	Exempt
Total Productivity Market		\$211,596,551	\$ 455,410
Ag Use		<u>\$ 25,283,781</u>	<u>\$ 47,990</u>
Productivity Loss		\$186,312,770	\$ 407,420
TOTAL PRODUCTIVITY LOSS			(\$186,312,770)
TOTAL APPRAISED VALUE			\$201,002,042
HOMESTEAD CAP			(\$ 133,006)
ASSESSED VALUE			\$200,869,036
TOTAL EXEMPTIONS			(\$ 55,503,770)
NET TAXABLE			\$145,365,266
FREEZE TAXABLE			(\$ 10,658,480)
TRANSFER ADJUSTMENT			(\$ 19,004)
FREEZE ADJUSTED TAXABLE			\$134,687,782

City of Happy *

Land			
Homesite	\$	353,960	
Non-Homesite	\$	501,480	
Ag Market	\$	136,270	
TOTAL LAND VALUE			\$ 991,710
Improvement			
Homesite	\$	8,286,870	
Non-Homesite	\$	4,157,540	
TOTAL IMPROVEMENT VALUE			\$12,444,410
Non Real			
Personal Property	\$	2,335,790	
Mineral	\$	0	
TOTAL NON REAL			\$ 2,335,790
Ag			
	Non-Exempt		Exempt
Total Productivity Market	\$	136,270	\$ 0
Ag Use	\$	<u>16,800</u>	\$ <u>0</u>
Productivity Loss	\$	119,470	\$ 0
TOTAL PRODUCTIVITY LOSS			(\$ 119,470)
APPRAISED VALUE			\$15,652,440
HOMESTEAD CAP			(\$ 7,512)
ASSESSED VALUE			\$ 15,644,928
TOTAL EXEMPTIONS			(\$ 2,666,802)
NET TAXABLE			\$ 12,978,126

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Happy ISD *

Land			
Homesite	\$	507,620	
Non-Homesite	\$	2,042,482	
Ag Market		\$101,390,828	
TOTAL LAND VALUE			\$103,940,930
Improvement			
Homesite	\$	11,333,990	
Non-Homesite	\$	12,762,470	
TOTAL IMPROVEMENT VALUE			\$ 24,096,460
Non Real			
Personal Property	\$	15,779,570	
TOTAL NON REAL			\$ 15,779,570
Ag			
	Non-Exempt	Exempt	
Total Productivity Market	\$101,390,828	\$ 0	
Ag Use	<u>\$ 11,029,242</u>	<u>\$ 0</u>	
Productivity Loss	\$ 90,361,586	\$ 0	
TOTAL PRODUCTIVITY LOSS			(\$90,361,586)
APPRAISED VALUE			\$53,455,374
HOMESTEAD CAP			(\$ 14,115)
ASSESSED VALUE			\$ 53,441,259
TOTAL EXEMPTIONS			(\$ 8,269,670)
NET TAXABLE			\$45,171,589
FREEZE TAXABLE			(\$ 1,307,851)
FREEZE ADJUSTED TAXABLE			\$43,863,738

***This is a shared property district and the values reflect only the properties located in Swisher County**

City of Kress

Land			
Homesite	\$	365,389	
Non-Homesite	\$	353,830	
Ag Market	\$	32,580	
TOTAL LAND VALUE			\$ 751,799
Improvement			
Homesite	\$	7,403,760	
Non-Homesite	\$	4,793,660	
TOTAL IMPROVEMENT VALUE			\$12,202,420
Non Real			
Personal Property	\$	2,379,920	
TOTAL NON REAL			\$ 2,379,920
Ag			
	Non-Exempt	Exempt	
Total Productivity Market	\$	32,580	\$ 0
Ag Use	\$	<u>4,270</u>	\$ <u>0</u>
Productivity Loss	\$	28,310	\$ 0
TOTAL PRODUCTIVITY LOSS			(\$ 28,310)
APPRAISED VALUE			\$15,305,829
HOMESTEAD CAP			(\$ 13,054)
ASSESSED VALUE			\$15,292,775
TOTAL EXEMPTIONS			(\$ 3,814,830)
NET TAXABLE			\$ 11,477,945

Kress ISD

Land			
Homesite	\$	807,569	
Non-Homesite	\$	1,292,710	
Ag Market		\$142,764,696	
TOTAL LAND VALUE			\$144,864,975
Improvement			
Homesite	\$	18,129,910	
Non-Homesite	\$	9,359,105	
TOTAL IMPROVEMENT VALUE			\$ 27,489,015
Non Real			
Personal Property	\$	38,499,360	
Mineral	\$	10,720	
TOTAL NON REAL			\$ 38,510,080
Ag			
	Non-Exempt	Exempt	
Total Productivity Market	\$142,764,696	\$ 0	
Ag Use	<u>\$ 21,419,302</u>	<u>\$ 0</u>	
Productivity Loss	\$121,345,394	\$ 0	
TOTAL PRODUCTIVITY LOSS			(\$121,345,394)
APPRAISED VALUE			\$ 89,471,100
HOMESTEAD CAP			(\$ 47,576)
ASSESSED VALUE			\$ 89,471,100
TOTAL EXEMPTIONS			(\$ 11,118,360)
NET TAXABLE			\$ 78,352,740
FREEZE TAXABLE			(\$ 2,581,157)
FREEZE ADJUSTED TAXABLE			\$ 75,771,583

Lateral Road**Land**

Homesite	\$ 5,015,550
Non-Homesite	\$ 9,505,064
Ag Market	\$456,207,485

TOTAL LAND VALUE **\$470,728,099**

Improvement

Homesite	\$ 99,925,891
Non-Homesite	\$ 73,710,397

TOTAL IMPROVEMENT VALUE **\$173,636,288**

Non Real

Personal Property	\$ 97,614,360
Mineral	\$ 17,095

TOTAL NON REAL **\$ 97,631,455**

Ag

	Non-Exempt	Exempt
Total Productivity Market	\$455,752,075	\$ 455,410
Ag Use	<u>\$ 57,732,325</u>	<u>\$ 47,990</u>
Productivity Loss	\$398,019,750	\$ 407,420

TOTAL PRODUCTIVITY LOSS **(\$398,019,750)**

APPRAISED VALUE **\$343,976,092**

HOMESTEAD CAP **(\$ 194,697)**

ASSESSED VALUE **\$343,781,395**

TOTAL EXEMPTIONS **(\$ 49,006,300)**

NET TAXABLE VALUE **\$294,775,095**

High Plains Underground Water

Land			
Homesite	\$	5,015,550	
Non-Homesite	\$	9,505,064	
Ag Market		\$456,207,485	
TOTAL LAND VALUE			\$470,728,099
Improvement			
Homesite	\$	99,925,891	
Non-Homesite	\$	73,710,397	
TOTAL IMPROVEMENT VALUE			\$173,636,288
Non Real			
Personal Property	\$	97,614,360	
Mineral	\$	17,095	
TOTAL NON REAL VALUE			\$ 97,631,455
MARKET VALUE			\$741,995,842
Ag		Non-Exempt	Exempt
Total Productivity Market		\$455,752,075	\$ 455,410
Ag Use		<u>\$ 57,732,325</u>	<u>\$ 47,990</u>
Productivity Loss		\$398,019,750	\$ 407,420
TOTAL PRODUCTIVITY LOSS			(\$398,019,750)
APPRAISED VALUE			\$343,976,092
HOMESTEAD CAP			(\$ 194,697)
ASSESSED VALUE			\$343,781,395
TOTAL EXEMPTIONS			(\$35,716,291)
NET TAXABLE			\$308,065,104