

# **Swisher County Appraisal District**

**2016 Annual Report**

# Table of Contents

General Information

Total market Value 5 Year History

Total Net Taxable Value 5 Year History

Average Market Value Single Family Residence 5 Year History

Average Taxable Value single Family Residence 5 Year History

Exemption by Taxing Jurisdictions

Tax Rate by Taxing Units 5 Year History

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.

**2016 Board of Directors**

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

**2016 Staff (with Certifications)**

Kenda McPherson	Chief Appraiser
	Registered Professional Appraiser
	Registered Texas Assessor Level III
Frank Reeves	Field Appraiser
	Registered Professional Appraiser
Amy Arroyo	Collections Clerk

**2016 Appraisal Review Board**

Joe Archer – Chairman	Sherrie Martin – Secretary
Katherine “Skip” Simons	Benny Rodriguez
Don Jackson	

The 2015 Property Value Study result for Kress ISD was in the confidence interval.

The 2016 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, [comptroller.texas.gov](http://comptroller.texas.gov)

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

E-mail: [scad.kenda@gmail.com](mailto:scad.kenda@gmail.com)

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
<b>Swisher County</b>	\$318,655,801	\$331,716,323	\$355,387,235	368,485,271	\$343,976,092
<b>Swisher Memorial Hospital District</b>	\$318,655,801	\$331,716,323	\$355,387,235	\$368,485,271	\$343,976,092
<b>City of Tulia</b>	\$115,351,029	\$114,813,031	\$111,725,699	\$111,782,962	\$112,283,654
<b>Mackenzie Water Authority*</b>	\$115,351,029	\$114,813,031	\$111,725,699	\$111,782,962	\$112,283,654
<b>Tulia ISD</b>	\$198,157,559	\$201,445,394	\$204,785,072	\$205,949,890	\$201,002,042
<b>City of Happy*</b>	\$ 16,151,730	\$ 16,213,800	\$ 16,241,670	\$ 16,167,830	\$ 15,652,440
<b>Happy ISD*</b>	\$ 51,371,022	\$ 55,057,270	\$ 56,574,931	\$ 54,063,012	\$ 53,455,374
<b>City of Kress</b>	\$ 15,480,310	\$ 15,480,019	\$ 15,961,819	\$ 15,707,909	\$15,305,829
<b>Kress ISD</b>	\$ 69,127,220	\$ 75,213,659	\$ 94,027,232	\$108,472,369	\$ 89,518,676
<b>Lateral Road</b>	\$318,655,801	\$331,716,323	\$355,027,801	\$368,485,271	\$343,976,092
<b>High Plains Water Dist</b>	\$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
<b>Swisher County</b>	\$270,267,545	\$283,743,296	\$308,913,370	\$321,855,343	\$297,032,000
<b>Swisher Memorial Hospital District</b>	\$265,447,925	\$279,196,916	\$304,524,123	\$317,619,507	\$292,936,992
<b>City of Tulia</b>	\$ 86,691,053	\$ 86,408,580	\$ 87,750,393	\$ 85,022,632	\$ 85,348,497
<b>Mackenzie Water Authority*</b>	\$ 88,402,157	\$ 87,929,514	\$ 86,178,107	\$ 86,412,614	\$ 86,643,727
<b>Tulia ISD</b>	\$148,069,487	\$152,293,747	\$157,228,084	\$158,310,810	\$153,191,973
<b>City of Happy*</b>	\$ 13,389,187	\$ 13,501,265	\$ 13,535,068	\$ 13,478,779	\$ 12,978,126
<b>Happy ISD*</b>	\$ 43,790,034	\$ 47,552,093	\$ 49,440,087	\$ 47,079,967	\$ 46,559,494
<b>City of Kress</b>	\$ 11,604,462	\$ 11,601,518	\$ 12,112,125	\$ 11,841,741	\$ 11,477,945
<b>Kress ISD</b>	\$ 59,327,361	\$ 65,717,502	\$ 84,613,702	\$ 99,062,811	\$ 80,188,020
<b>Lateral Road</b>	\$267,579,898	\$281,215,196	\$306,499,522	\$319,515,615	\$294,775,095
<b>High Plains Water Dist</b>	\$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
<b>Swisher County</b>	\$270,267,545	\$283,743,296	\$308,913,370	\$321,855,343	\$297,032,000
<b>Swisher Memorial Hospital District</b>	\$265,447,925	\$279,196,916	\$304,524,123	\$317,619,507	\$292,936,992
<b>City of Tulia</b>	\$ 86,691,053	\$ 86,408,580	\$ 87,750,393	\$ 85,022,632	\$ 85,348,497
<b>Mackenzie Water Authority*</b>	\$ 88,402,157	\$ 87,929,514	\$ 86,178,107	\$ 86,412,614	\$ 86,643,727
<b>Tulia ISD</b>	\$148,069,487	\$152,293,747	\$157,228,084	\$158,310,810	\$145,365,266
<b>City of Happy*</b>	\$ 13,389,187	\$ 13,501,265	\$ 13,535,068	\$ 13,478,779	\$ 12,978,126
<b>Happy ISD*</b>	\$ 43,790,034	\$ 47,552,093	\$ 49,440,087	\$ 47,079,967	\$ 45,171,589
<b>City of Kress</b>	\$ 11,604,462	\$ 11,601,518	\$ 12,112,125	\$ 11,841,741	\$ 11,477,945
<b>Kress ISD</b>	\$ 59,327,361	\$ 65,717,502	\$ 84,613,702	\$ 99,062,811	\$ 78,352,740
<b>Lateral Road</b>	\$267,579,898	\$281,215,196	\$306,499,522	\$319,515,615	\$294,775,095
<b>High Plains Water Dist</b>	\$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
<b>Swisher County</b>	\$50,067	\$50,298	\$ 49,350	\$ 48,930	\$ 49,859
<b>Swisher Memorial Hospital District</b>	\$50,067	\$50,298	\$ 49,350	\$48,930	\$ 49,859
<b>City of Tulia</b>	\$48,402	\$48,224	\$ 48,298	\$46,355	\$ 47,694
<b>Mackenzie Water Authority*</b>	\$48,402	\$48,224	\$ 47,192	\$46,355	\$ 47,694
<b>Tulia ISD</b>	\$50,060	\$50,410	\$ 49,440	\$48,880	\$ 50,298
<b>City of Happy*</b>	\$46,521	\$46,305	\$ 43,425	\$43,181	\$ 42,445
<b>Happy ISD*</b>	\$47,719	\$47,492	\$ 44,461	\$44,520	\$ 44,246
<b>City of Kress</b>	\$39,959	\$40,410	\$ 42,624	\$41,614	\$ 40,242
<b>Kress ISD</b>	\$51,934	\$52,138	\$ 52,781	\$52,458	\$ 52,138
<b>Lateral Road</b>	\$50,067	\$50,298	\$ 49,350	\$48,930	\$ 49,859
<b>High Plains Water Dist</b>	\$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
<b>Swisher County</b>	\$49,919	\$50,166	\$ 49,119	\$48,836	\$ 49,731
<b>Swisher Memorial Hospital District</b>	\$45,245	\$45,489	\$ 44,524	\$44,251	\$ 45,108
<b>City of Tulia</b>	\$48,372	\$48,191	\$ 48,265	\$46,334	\$ 47,630
<b>Mackenzie Water Authority*</b>	\$48,372	\$48,191	\$ 47,145	\$46,334	\$ 47,630
<b>Tulia ISD</b>	\$35,700	\$36,101	\$ 35,084	\$34,677	\$ 27,855
<b>City of Happy*</b>	\$46,159	\$46,064	\$ 43,127	\$42,989	\$ 42,390
<b>Happy ISD*</b>	\$32,927	32,740	\$ 31,108	\$31,305	\$ 23,464
<b>City of Kress</b>	\$39,919	\$40,374	\$ 41,986	\$41,399	\$ 40,139
<b>Kress ISD</b>	\$37,625	\$37,825	\$ 38,559	\$38,295	\$ 29,938
<b>Lateral Road</b>	\$48,931	\$48,606	\$ 47,609	\$47,367	\$ 48,285
<b>High Plains Water Dist</b>	\$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
<b>Swisher Memorial Hospital District</b>	\$.31829/\$100	\$.31829/\$100	\$.290987/\$100	\$.303024/\$100	\$.325597/\$100
<b>City of Tulia</b>	\$.368489/\$100	\$.37802/\$100	\$.393723/\$100	\$.423818/\$100	\$.435058/\$100
<b>Mackenzie Water Authority M &amp; O I &amp; S</b>	\$.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
<b>Tulia ISD</b>	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100	\$1.16/\$100
<b>City of Happy</b>	\$.734688/\$100	\$.731026/\$100	\$.73443/\$100	\$.793698/\$100	\$.822480/\$100
<b>Happy ISD</b>	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100	\$1.04/\$100
<b>City of Kress</b>	\$.50/\$100	\$.499456/\$100	\$.480717/\$100	\$.488348/\$100	\$.5444/\$100
<b>Kress ISD M &amp; O I &amp; S</b>	\$1.17/\$100	\$1.17/\$100	\$1.17/\$100	\$1.17/\$100	\$1.445/\$100 \$1.17/\$100 \$.275/\$100
<b>Lateral Road</b>	\$.04/\$100	\$.04/\$100	\$.04/\$100	\$.04/\$100	\$.08/\$100
<b>High Plains Water Dist</b>	\$.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
-------------------	----	------------

**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
-------------------	---	-----------

**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
-------------------	---	-----------

**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
-------------------	----	--------------

**Swisher County Appraisal District  
New Value**

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

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

**Swisher County**

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

## Swisher Memorial Hospital District

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



**City of Tulia**

<b>Land</b>			
Homesite	\$ 3,036,611		
Non-Homesite	\$ 3,998,132		
Ag Market	\$ 684,320		
<b>TOTAL LAND VALUE</b>			<b>\$ 7,719,063</b>
<b>Improvement</b>			
Homesite	\$ 53,829,081		
Non-Homesite	\$ 39,550,850		
<b>TOTAL IMPROVEMENT VALUE</b>			<b>\$ 93,379,931</b>
<b>Non Real</b>			
Personal Property	\$ 11,807,240		
<b>TOTAL NON REAL MARKET VALUE</b>			<b>\$ 11,807,240</b>
Ag	<b>Non-Exempt</b>	<b>Exempt</b>	
Total Productivity Market	\$ 684,320	\$ 0	
Ag Use	<u>\$ 61,740</u>	<u>\$ 0</u>	
Productivity Loss	\$ 622,580	\$ 0	
<b>TOTAL PRODUCTIVITY LOSS</b>			<b>(\$ 622,580)</b>
<b>TOTAL APPRAISED VALUE</b>			<b>\$112,283,654</b>
<b>HOMESTEAD CAP</b>			<b>(\$ 55,958)</b>
<b>ASSESSED VALUE</b>			<b>\$112,227,696</b>
<b>TOTAL EXEMPTIONS</b>			<b>( \$26,879,199)</b>
<b>NET TAXABLE VALUE</b>			<b>\$ 85,348,497</b>

**Mackenzie Municipal Water Authority \***

<b>Land</b>			
<b>Homesite</b>	\$ 3,036,611		
<b>Non-Homesite</b>	\$ 3,998,132		
<b>Ag Market</b>	\$ 684,320		
<b>TOTAL LAND VALUE</b>			<b>\$7,719,063</b>
<b>Improvement</b>			
<b>Homesite</b>	\$ 53,829,081		
<b>Non-Homesite</b>	\$ 39,550,850		
<b>TOTAL IMPROVEMENT VALUE</b>			<b>\$93,379,931</b>
<b>Non Real</b>			
<b>Personal Property</b>	\$ 11,807,240		
<b>TOTAL NON REAL</b>			<b>\$11,807,240</b>
<b>MARKET VALUE</b>			<b>\$112,906,234</b>
<b>Ag</b>	<b>Non-Exempt</b>	<b>Exempt</b>	
<b>Total Productivity Market</b>	\$ 684,320	\$ 0	
<b>Ag Use</b>	<u>\$ 61,740</u>	<u>\$ 0</u>	
<b>Productivity Loss</b>	\$ 622,580	\$ 0	
<b>TOTAL PRODUCTIVITY LOSS</b>			<b>(\$ 622,580)</b>
<b>APPRAISED VALUE</b>			<b>\$112,283,654</b>
<b>HOMESTEAD CAP</b>			<b>(\$ 55,958)</b>
<b>TOTAL EXEMPTIONS</b>			<b>(\$ 25,583,969)</b>
<b>NET TAXABLE VALUE</b>			<b>\$ 86,643,727</b>

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

**Tulia ISD**

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

**City of Happy \***

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

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

**Happy ISD \***

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

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

## City of Kress

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

## Kress ISD

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

**Lateral Road**

<b>Land</b>			
<b>Homesite</b>	\$	5,015,550	
<b>Non-Homesite</b>	\$	9,505,064	
<b>Ag Market</b>		\$456,207,485	
<b>TOTAL LAND VALUE</b>			<b>\$470,728,099</b>
<b>Improvement</b>			
<b>Homesite</b>	\$	99,925,891	
<b>Non-Homesite</b>	\$	73,710,397	
<b>TOTAL IMPROVEMENT VALUE</b>			<b>\$173,636,288</b>
<b>Non Real</b>			
<b>Personal Property</b>	\$	97,614,360	
<b>Mineral</b>	\$	17,095	
<b>TOTAL NON REAL</b>			<b>\$ 97,631,455</b>
<b>Ag</b>			
<b>Total Productivity Market</b>		<b>Non-Exempt</b>	<b>Exempt</b>
<b>Ag Use</b>		\$455,752,075	\$ 455,410
<b>Productivity Loss</b>		<u>\$ 57,732,325</u>	<u>\$ 47,990</u>
<b>TOTAL PRODUCTIVITY LOSS</b>		\$398,019,750	\$ 407,420
<b>APPRAISED VALUE</b>			<b>(\$398,019,750)</b>
			<b>\$343,976,092</b>
<b>HOMESTEAD CAP</b>			<b>(\$ 194,697)</b>
<b>ASSESSED VALUE</b>			<b>\$343,781,395</b>
<b>TOTAL EXEMPTIONS</b>			<b>(\$ 49,006,300)</b>
<b>NET TAXABLE VALUE</b>			<b>\$294,775,095</b>



## High Plains Underground Water

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