



2022

Annual Report

Mission Statement

The mission of Hockley County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of the Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD), the International Association of Assessing Officers (IAAO), and the Uniform Standards of Professional Appraisal Practice (USPAP).

Hockley County Appraisal District 2022 Annual Report

Introduction

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

The mission of Hockley County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property within the boundaries of the district for ad valorem tax purposes. The effective date of each appraisal is January 1st, unless the property owner has elected to have their business personal property appraised as of September 1st. The district must make sure that each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

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

Governance

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

- Establish the district's office,
- Adopt its operating budget,
- Contract for necessary services,
- Hire the Chief Appraiser,
- 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 within the district's boundaries.

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. A board member can serve up to 10 years. The Chief Appraiser is the chief administrator of the appraisal district and is appointed by the board of directors. The chief appraiser must be licensed (or actively working toward licensing) as a Registered Professional Appraiser (RPA) through the Texas Department of Licensing.

ARB members serve two-year terms. They are limited by law to serving three consecutive 2-year terms. They must be certified by the Texas Comptroller. Their responsibility is to settle value disputes between the taxpayer and the chief appraiser. Their decisions regarding value are binding to the chief appraiser for the tax years protested.

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

Taxing Jurisdictions

The Hockley County Appraisal District is responsible for appraising all properties for each of the taxing jurisdictions that have territory located within Hockley County. The following are those taxing jurisdictions with territory located in the district:

- Hockley County
- High Plains Water District
- South Plains College
- City of Anton
- Anton ISD
- City of Levelland
- Levelland ISD
- City of Ropesville
- Ropes ISD
- City of Smyer
- Smyer ISD
- City of Sundown
- Sundown ISD
- Whitharral ISD
- South Plains Water District
- Frenship ISD
- Whiteface ISD

Property Types Appraised

Hockley County Appraisal District staff is responsible for appraising residential, commercial, land, and business personal property. Hockley County Appraisal District contracts with Pritchard & Abbott, Inc to appraise commercial, oil and gas properties, utilities, pipelines, industrial property, and industrial personal property in the district.

The following represents a summary of property types and their certified values for 2022:

Code	Property Type	Parcel Count	Market Value
A	Single Family Homes	8885	\$735,015,725
B	Multi Family Homes	42	\$12,174,670
C	Vacant Lot	1449	\$8,783,934
D1	Qualified Ag Land	4164	\$387,713,798
D2	Improvements on Qualified Ag	712	\$5,206,780
E	Non-Qualified Ag Land	1251	\$34,732,659
F1	Commercial Real Property	1059	\$118,982,809
F2	Industrial Real Property	102	\$309,871,530
G	Oil & Gas	20246	\$794,112,840
J1-J8	Utilities	1486	\$147,613,600
L1	Commercial Personal Property	834	\$75,674,060.00
L2	Industrial Personal Property	1016	\$113,962,100.00
M1	Tangible Personal Mobile Home	328	\$4,282,080
O	Residential Inventory	54	\$814,810
S	Special Inventory	10	\$6,906,520
X	Total Exempt Property	3475	\$234,026,085

Property Discovery

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

- City building permits
- Field discovery
- Filed Material/Mechanic's Liens
- Mobile home installation reports
- Electric connection reports
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtors and Appraisers

Exemption Data

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

Residential Homestead

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

JURISDICTION	STATE MANDATED HOMESTEAD	LOCAL OPTION HOMESTEAD	STATE MANDATED OVER 65 HS	LOCAL OPTION OVER 65 HS	STATE MANDATED DISABILITY
HOCKLEY COUNTY		20%		30,000	
LEVELLAND ISD	40,000		10,000		10,000
SOUTH PLAINS JUNIOR COLLEGE		20%		30,000	
HIGH PLAINS WATER DISTRICT		20%		30,000	
ANTON ISD	40,000		10,000		10,000
WHITEFACE CISD	40,000		10,000		10,000
WHITHARRAL ISD	40,000		10,000		10,000
ROPES ISD	40,000		10,000		10,000
CITY OF SUNDOWN		20%		25,000	
SUNDOWN ISD	40,000	20%	10,000	7,500	10,000
CITY OF SMYER				3,000	
SMYER ISD	40,000		10,000		10,000
FRENSHIP ISD	40,000		10,000		10,000
SOUTH PLAINS WATER DISTRICT				12,000	

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 may still 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. 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>\$5,000</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>
<i>DV4</i>	<i>100%</i>	<i>Total Exemption</i>

Hockley County



Market Value

Except as otherwise provided by the Property Tax Code, Section 23.01 indicates that all taxable property is appraised at its "market value" as of January 1st. Section 1.04(7) defines "market value" as the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:


- Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- Both the seller and the buyer know of 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, and;
- Both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

Following are the 2022 Certified Values for the jurisdictions in Hockley County which includes the number of parcels in the entity, property types, exemptions as well as a breakdown of property by category.

Taxing Entity	2021 Certified Value	2022 Certified Value
Hockley County	\$ 2,317,391,907.00	\$3,202,140,829
City of Anton	\$ 20,311,358.00	\$25,882,835
City of Levelland	\$ 546,746,501.00	\$647,827,766
City of Ropesville	\$ 14,500,332.00	\$16,901,450
City of Smyer	\$ 12,407,295.00	\$14,105,271
City of Sundown	\$ 53,202,946.00	\$63,711,655
Levelland ISD	\$ 1,090,586,986.00	\$1,449,435,288
Anton ISD	\$ 45,850,949.00	\$54,051,931
Ropes ISD	\$ 110,983,902.00	\$134,402,756
Smyer ISD	\$ 84,346,161.00	\$114,213,646
Sundown ISD	\$ 739,790,698.00	\$ 1,126,068,076.00
Whitharral ISD	\$ 45,237,358.00	\$53,570,766
Frenship ISD	\$ 4,517,871.00	\$6,703,726
Whiteface ISD	\$ 71,895,714.00	\$95,471,755
South Plains College	\$ 2,317,391,907.00	\$3,202,140,829
High Plains Water District	\$ 1,924,221,952.00	\$2,674,145,784
South Plains Water District	\$ 1,734,280.00	\$2,375,760

Property Value Study

At least once every two years, the Comptroller of Public Accounts – Property Tax Assistance Division conducts a study in each appraisal district to determine the degree of uniformity of and the median level of appraisals by the appraisal district within each major category of property. The comptroller shall publish a report of the findings of the study, including in the report the median levels of appraisal for each major category of property, the coefficient of dispersion around the median level of appraisal for each major category of property, and any other standard statistical measures that the comptroller considers appropriate. A link to each school district's findings is located on the comptroller's website <https://comptroller.texas.gov/taxes/property-tax/pvs>. The 2021 results were released January 31, 2022.

Glenn Hegar Texas Comptroller of Public Accounts								
HOCKLEY CAD								
 COMPTROLLER.TEXAS.GOV								
Category	Number of Ratios **	2021 CAD Rept Appraised Value	Median Level of Appr	Coefficient of Dispersion	% Ratios w/in (+/-) 10 % of Median	% Ratios w/in (+/-) 25 % of Median	Price - Related Differential	
A. SINGLE-FAMILY RESIDENCES	352	736,191,265	0.85	17.61	35.51	79.55	0.99	
B. MULTI-FAMILY RESIDENCES	0	12,174,670	*	*	*	*	*	
C1. VACANT LOTS	0	8,783,934	*	*	*	*	*	
D2. FARM/RANCH IMP	0	5,206,780	*	*	*	*	*	
E. RURAL-NON-QUAL	20	34,732,659	*	*	*	*	*	
F1. COMMERCIAL REAL	32	121,342,089	*	*	*	*	*	
F2. INDUSTRIAL REAL	0	309,871,530	*	*	*	*	*	
G. OIL, GAS, MINERALS	58	794,034,720	0.98	1.71	100	100	0.99	
J. UTILITIES	13	147,613,170	0.97	3.03	84.62	100	1.07	
L1. COMMERCIAL PERSONAL	22	91,380,590	*	*	*	*	*	
L2. INDUSTRIAL PERSONAL	0	113,961,070	*	*	*	*	*	
M. OTHER PERSONAL	0	4,282,080	*	*	*	*	*	
O. RESIDENTIAL INVENTORY	0	814,810	*	*	*	*	*	
S. SPECIAL INVENTORY	0	6,906,520	*	*	*	*	*	
OVERALL	497	2,387,295,887	0.93	16.32	47.69	80.48	0.92	

Hockley County Appraisal District

2022 Homestead Exemptions Granted

		EXEMPTIONS SUBJECT TO APPLICATION & VERIFICATION OF ELIGIBILITY					
		STATE MANDATED			OPTIONAL		
ENTITY	2022 TAX RATE	Regular	Over-65	Disability	Regular %	Over 65	Disability
Hockley County	0.464740	None	None	None	20%	\$30,000	None
City of Anton	0.660000	None	None	None	None	None	None
City of Levelland	0.521216	None	None	None	None	None	None
City of Ropesville	0.532808	None	None	None	None	None	None
City of Smyer	0.818312	None	None	None	None	\$3,000	None
City of Sundown	0.712811	None	None	None	20%	\$25,000	\$25,000
Levelland ISD	1.124600	\$40,000	\$10,000	\$10,000	None	None	None
Anton ISD	0.897200	\$40,000	\$10,000	\$10,000	None	None	None
Ropes ISD	1.377100	\$40,000	\$10,000	\$10,000	None	None	None
Smyer ISD	0.934000	\$40,000	\$10,000	\$10,000	None	None	None
Sundown ISD	0.954600	\$40,000	\$10,000	\$10,000	20%	\$7,500	\$7,500
Whitharral ISD	1.201600	\$40,000	\$10,000	\$10,000	None	None	None
Frenship ISD	1.344400	\$40,000	\$10,000	\$10,000			
Whiteface ISD	1.177200	\$40,000	\$10,000	\$10,000			
South Plains College	0.306843	None	None	None	20%	\$30,000	None
High Plains Water District	0.004686	None	None	None	20%	\$30,000	None
South Plains Water District	0.023404	None	None	None	None	\$12,000	None

EXEMPTION CODE	DESCRIPTION
AB	Abatement
DSTRS	Disaster Damage
DP - DPS	Disability
DV1S - DV4S	Disabled Veteran
DVHS - DVHSS	100% Disabled Veteran Homestead Exemption
EX-XD	Improving Property for Housing with Volunteer Labor
EX-XG	Primarily Performing Charitable Functions
EX-XI	Youth Spiritual, Mental & Physical Development Organizations
EX-XJ	Private Schools
EX-XL	Organizations Providing Economic Development Services
EX-XU	Miscellaneous Exemptions
EX-XV	Public Property, Religious, or Charitable Organizations
EX366	Personal Property or Minerals valued at less than \$500
FR	Freeport
HS	Homestead
LVE	Leased Vehicle Exemption
MASSS	Member Armed Services Surviving Spouse Killed in Action
OV65 -OV65S	Over Age 65 Homestead
PC	Pollution Control
PPV	Personal Use Vehicle Exemption
SO	Solar and Wind-Powered Energy Devices

2022 CERTIFIED TOTALS

Property Count: 801

CAN - CITY OF ANTON
Grand Totals

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Land		Value		
Homesite:		422,520		
Non Homesite:		877,901		
Ag Market:		25,420		
Timber Market:		0	Total Land	(+) 1,325,841
Improvement		Value		
Homesite:		14,813,886		
Non Homesite:		13,491,231	Total Improvements	(+) 28,305,117
Non Real		Count	Value	
Personal Property:	44		4,799,710	
Mineral Property:	4		165,260	
Autos:	0		0	
			Total Non Real	(+) 4,964,970
			Market Value	= 34,595,928
Ag		Non Exempt	Exempt	
Total Productivity Market:	25,420		0	
Ag Use:	7,280		0	Productivity Loss (-) 18,140
Timber Use:	0		0	Appraised Value = 34,577,788
Productivity Loss:	18,140		0	Homestead Cap (-) 4,261,945
				Assessed Value = 30,315,843
				Total Exemptions Amount (Breakdown on Next Page) (-) 4,433,008
				Net Taxable = 25,882,835

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 170,826.71 = 25,882,835 * (0.660000 / 100)

Certified Estimate of Market Value: 34,595,928
 Certified Estimate of Taxable Value: 25,882,835

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

2022 CERTIFIED TOTALS

Property Count: 801

CAN - CITY OF ANTON
Grand Totals

10/26/2022

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Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	1	433,710	0	433,710
DV1	1	0	5,000	5,000
DV3	3	0	30,000	30,000
DV4	3	0	36,000	36,000
DVHS	2	0	155,220	155,220
EX	4	0	165,260	165,260
EX-XV	49	0	3,600,270	3,600,270
EX-XV (Prorated)	1	0	418	418
EX366	10	0	7,130	7,130
Totals		433,710	3,999,298	4,433,008

2022 CERTIFIED TOTALS

Property Count: 801

CAN - CITY OF ANTON
Grand Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	492	170.5980	\$535,800	\$23,687,720	\$19,199,555
B	MULTIFAMILY RESIDENCE	1	0.3260	\$0	\$7,360	\$7,360
C1	VACANT LOTS AND LAND TRACTS	160	48.7836	\$0	\$191,600	\$191,600
D1	QUALIFIED OPEN-SPACE LAND	4	28.2840	\$0	\$25,420	\$7,280
E	RURAL LAND, NON QUALIFIED OPE	1		\$0	\$1,330	\$1,330
F1	COMMERCIAL REAL PROPERTY	50	12.1730	\$369,360	\$1,248,860	\$1,248,860
F2	INDUSTRIAL AND MANUFACTURIN	7	13.3719	\$0	\$407,080	\$407,080
J2	GAS DISTRIBUTION SYSTEM	2	0.1150	\$0	\$646,410	\$646,410
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$706,820	\$706,820
J4	TELEPHONE COMPANY (INCLUDI	2	0.0460	\$0	\$122,480	\$122,480
J5	RAILROAD	3	1.8400	\$0	\$1,910,360	\$1,910,360
L1	COMMERCIAL PERSONAL PROPE	23		\$0	\$541,030	\$541,030
L2	INDUSTRIAL AND MANUFACTURIN	6		\$0	\$892,670	\$892,670
X	TOTALLY EXEMPT PROPERTY	65	30.6846	\$0	\$4,206,788	\$0
	Totals		306.2221	\$905,160	\$34,595,928	\$25,882,835

2022 CERTIFIED TOTALS

CLL - CITY OF LEVELLAND

Property Count: 11,609

Grand Totals

10/26/2022

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Land		Value			
Homesite:		14,244,840			
Non Homesite:		39,910,376			
Ag Market:		2,114,585			
Timber Market:		0		Total Land	(+) 56,269,801
Improvement		Value			
Homesite:		334,882,528			
Non Homesite:		275,311,400		Total Improvements	(+) 610,193,928
Non Real		Count	Value		
Personal Property:	888	145,274,080			
Mineral Property:	4,347	74,132,850			
Autos:	0	0		Total Non Real	(+) 219,406,930
				Market Value	= 885,870,659
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,114,585	0			
Ag Use:	264,277	0		Productivity Loss	(-) 1,850,308
Timber Use:	0	0		Appraised Value	= 884,020,351
Productivity Loss:	1,850,308	0		Homestead Cap	(-) 6,917,420
				Assessed Value	= 877,102,931
				Total Exemptions Amount (Breakdown on Next Page)	(-) 95,625,644
				Net Taxable	= 781,477,287

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	5,437,724	5,289,528	25,094.99	27,493.07	76			
OV65	131,403,967	128,359,993	623,017.43	678,154.76	1,035			
Total	136,841,691	133,649,521	648,112.42	705,647.83	1,111	Freeze Taxable	(-) 133,649,521	
Tax Rate	0.5212160							
						Freeze Adjusted Taxable	= 647,827,766	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 4,024,694.39 = 647,827,766 * (0.5212160 / 100) + 648,112.42

Certified Estimate of Market Value: 885,595,319
 Certified Estimate of Taxable Value: 781,221,035

Tif Zone Code	Tax Increment Loss
LEV	14,295,876
LEV2	14,955,327
Tax Increment Finance Value:	29,251,203
Tax Increment Finance Levy:	152,461.95

2022 CERTIFIED TOTALS

Property Count: 11,609

CLL - CITY OF LEVELLAND
Grand Totals

10/26/2022

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Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	13	1,514,230	0	1,514,230
DP	79	0	0	0
DV1	14	0	105,560	105,560
DV1S	2	0	5,000	5,000
DV2	11	0	106,833	106,833
DV2S	2	0	15,000	15,000
DV3	14	0	146,000	146,000
DV3S	2	0	20,000	20,000
DV4	21	0	180,000	180,000
DV4S	1	0	12,000	12,000
DVHS	24	0	4,445,045	4,445,045
DVHSS	4	0	693,271	693,271
EX	34	0	2,273,280	2,273,280
EX-XG	1	0	20,940	20,940
EX-XI	1	0	43,000	43,000
EX-XL	26	0	6,261,880	6,261,880
EX-XV	247	0	79,285,070	79,285,070
EX-XV (Prorated)	6	0	226,545	226,545
EX366	1,428	0	271,990	271,990
OV65	1,086	0	0	0
OV65S	7	0	0	0
Totals		1,514,230	94,111,414	95,625,644

2022 CERTIFIED TOTALS

Property Count: 11,609

CLL - CITY OF LEVELLAND

Grand Totals

10/26/2022

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	4,748	1,034.0442	\$2,927,140	\$445,120,153	\$432,498,300
B	MULTIFAMILY RESIDENCE	38	32.5542	\$0	\$12,000,760	\$11,990,061
C1	VACANT LOTS AND LAND TRACTS	594	303.1542	\$60,980	\$2,763,284	\$2,761,724
D1	QUALIFIED OPEN-SPACE LAND	65	1,082.0960	\$0	\$2,114,585	\$264,277
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$1,490	\$1,490
E	RURAL LAND, NON QUALIFIED OPE	38	233.0223	\$0	\$809,317	\$809,317
F1	COMMERCIAL REAL PROPERTY	589	517.1686	\$5,528,260	\$90,339,299	\$90,327,282
F2	INDUSTRIAL AND MANUFACTURIN	22	252.8419	\$0	\$23,338,776	\$23,338,776
G1	OIL AND GAS	2,992		\$0	\$71,691,590	\$71,691,590
J1	WATER SYSTEMS	1		\$0	\$1,850	\$1,850
J2	GAS DISTRIBUTION SYSTEM	5	0.5300	\$0	\$7,190,050	\$7,190,050
J3	ELECTRIC COMPANY (INCLUDING C	4	0.8980	\$0	\$7,955,730	\$7,955,730
J4	TELEPHONE COMPANY (INCLUDI	13	2.3950	\$0	\$1,863,870	\$1,863,870
J5	RAILROAD	7	36.4800	\$0	\$429,920	\$429,920
J6	PIPELAND COMPANY	10		\$0	\$81,980	\$81,980
J8	OTHER TYPE OF UTILITY	11		\$0	\$65,360	\$65,360
L1	COMMERCIAL PERSONAL PROPE	464		\$0	\$100,027,590	\$100,027,590
L2	INDUSTRIAL AND MANUFACTURIN	274		\$0	\$26,465,250	\$26,465,250
M1	TANGIBLE OTHER PERSONAL, MOB	201		\$6,960	\$2,144,290	\$2,144,290
O	RESIDENTIAL INVENTORY	9	2.0720	\$0	\$34,460	\$34,460
S	SPECIAL INVENTORY TAX	5		\$0	\$1,534,120	\$1,534,120
X	TOTALLY EXEMPT PROPERTY	1,756	2,065.5443	\$350,830	\$89,896,935	\$0
	Totals		5,562.8007	\$8,874,170	\$885,870,659	\$781,477,287

2022 CERTIFIED TOTALS

Property Count: 364

CRV - CITY OF ROPESVILLE

Grand Totals

10/26/2022

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Land		Value		
Homesite:		118,740		
Non Homesite:		307,301		
Ag Market:		0		
Timber Market:		0	Total Land	(+) 426,041
Improvement		Value		
Homesite:		7,709,232		
Non Homesite:		9,965,470	Total Improvements	(+) 17,674,702
Non Real		Count	Value	
Personal Property:	62	5,137,030		
Mineral Property:	5	249,080		
Autos:	0	0	Total Non Real	(+) 5,386,110
			Market Value	= 23,486,853
Ag		Non Exempt	Exempt	
Total Productivity Market:	0	0		
Ag Use:	0	0	Productivity Loss	(-) 0
Timber Use:	0	0	Appraised Value	= 23,486,853
Productivity Loss:	0	0	Homestead Cap	(-) 317,235
			Assessed Value	= 23,169,618
			Total Exemptions Amount (Breakdown on Next Page)	(-) 6,268,168
			Net Taxable	= 16,901,450

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 90,052.28 = 16,901,450 * (0.532808 / 100)

Certified Estimate of Market Value: 23,486,853
 Certified Estimate of Taxable Value: 16,901,450

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

2022 CERTIFIED TOTALS

Property Count: 364

CRV - CITY OF ROPESVILLE
Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DVHS	1	0	177,848	177,848
EX	5	0	249,080	249,080
EX-XU	1	0	1,707,010	1,707,010
EX-XV	46	0	4,119,870	4,119,870
EX366	14	0	9,360	9,360
Totals		0	6,268,168	6,268,168

2022 CERTIFIED TOTALS

Property Count: 364

CRV - CITY OF ROPESVILLE
Grand Totals

10/26/2022

10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	185	45.4327	\$348,150	\$11,398,542	\$10,898,459
C1	VACANT LOTS AND LAND TRACTS	35	9.2457	\$0	\$44,350	\$44,350
F1	COMMERCIAL REAL PROPERTY	25	4.3071	\$423,870	\$638,311	\$638,311
F2	INDUSTRIAL AND MANUFACTURIN	7	23.9360	\$0	\$1,867,620	\$1,867,620
J2	GAS DISTRIBUTION SYSTEM	3		\$0	\$279,440	\$279,440
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$327,330	\$327,330
J4	TELEPHONE COMPANY (INCLUDI	7	0.2700	\$0	\$104,800	\$104,800
J5	RAILROAD	2		\$0	\$83,180	\$83,180
L1	COMMERCIAL PERSONAL PROPE	27		\$0	\$1,892,650	\$1,892,650
L2	INDUSTRIAL AND MANUFACTURIN	12		\$0	\$765,310	\$765,310
X	TOTALLY EXEMPT PROPERTY	66	39.2227	\$0	\$6,085,320	\$0
Totals			122.4142	\$772,020	\$23,486,853	\$16,901,450

2022 CERTIFIED TOTALS

Property Count: 1,597

CSD - CITY OF SUNDOWN
Grand Totals

10/26/2022

10:21:28AM

Land	Value			
Homesite:	808,808			
Non Homesite:	2,394,073			
Ag Market:	122,460			
Timber Market:	0	Total Land	(+)	3,325,341
Improvement	Value			
Homesite:	26,399,617			
Non Homesite:	18,780,367	Total Improvements	(+)	45,179,984
Non Real	Count	Value		
Personal Property:	166	15,183,090		
Mineral Property:	512	15,051,120		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				30,234,210
				78,739,535
Ag	Non Exempt	Exempt		
Total Productivity Market:	122,460	0		
Ag Use:	11,050	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	111,410	0		78,628,125
			Homestead Cap	(-)
				472,398
			Assessed Value	=
				78,155,727
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	14,444,072
			Net Taxable	=
				63,711,655

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 454,143.69 = 63,711,655 * (0.712811 / 100)

Certified Estimate of Market Value:	78,739,535
Certified Estimate of Taxable Value:	63,711,655

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

2022 CERTIFIED TOTALS

CSD - CITY OF SUNDOWN

Property Count: 1,597

Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	8	188,211	0	188,211
DV1	2	0	17,000	17,000
DV2	1	0	7,500	7,500
DV4	4	0	36,000	36,000
DVHS	3	0	466,773	466,773
EX	4	0	222,530	222,530
EX-XL	1	0	1,350	1,350
EX-XV	93	0	5,932,300	5,932,300
EX-XV (Prorated)	6	0	123,604	123,604
EX366	183	0	35,840	35,840
HS	299	5,053,314	0	5,053,314
OV65	108	2,334,650	0	2,334,650
OV65S	1	25,000	0	25,000
Totals		7,601,175	6,842,897	14,444,072

2022 CERTIFIED TOTALS

Property Count: 1,597

CSD - CITY OF SUNDOWN

Grand Totals

10/26/2022

10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	585	172.7264	\$243,790	\$36,744,078	\$28,155,232
B	MULTIFAMILY RESIDENCE	3	4.0150	\$0	\$564,540	\$564,540
C1	VACANT LOTS AND LAND TRACTS	168	60.5979	\$0	\$352,434	\$352,434
D1	QUALIFIED OPEN-SPACE LAND	2	55.9300	\$0	\$122,460	\$11,050
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$12,820	\$12,820
E	RURAL LAND, NON QUALIFIED OPE	7	62.3250	\$0	\$117,400	\$105,400
F1	COMMERCIAL REAL PROPERTY	98	70.3179	\$0	\$4,192,159	\$4,192,159
G1	OIL AND GAS	351		\$0	\$14,813,470	\$14,813,470
J3	ELECTRIC COMPANY (INCLUDING C	4	1.3660	\$0	\$1,038,400	\$1,038,400
J4	TELEPHONE COMPANY (INCLUDI	2	0.4500	\$0	\$209,710	\$209,710
J6	PIPELAND COMPANY	3	3.1620	\$0	\$37,760	\$37,760
L1	COMMERCIAL PERSONAL PROPE	38		\$0	\$4,634,400	\$4,634,400
L2	INDUSTRIAL AND MANUFACTURIN	99		\$0	\$9,583,680	\$9,583,680
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$600	\$600
X	TOTALLY EXEMPT PROPERTY	287	420.1936	\$0	\$6,315,624	\$0
	Totals		851.0838	\$243,790	\$78,739,535	\$63,711,655

2022 CERTIFIED TOTALS

Property Count: 312

CSM - CITY OF SMYER
Grand Totals

10/26/2022

10:21:28AM

Land	Value			
Homesite:	375,940			
Non Homesite:	591,590			
Ag Market:	135,222			
Timber Market:	0	Total Land	(+)	1,102,752
Improvement	Value			
Homesite:	8,331,240			
Non Homesite:	8,705,820	Total Improvements	(+)	17,037,060
Non Real	Count	Value		
Personal Property:	30	4,522,070		
Mineral Property:	1	29,290		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				4,551,360
				22,691,172
Ag	Non Exempt	Exempt		
Total Productivity Market:	135,222	0		
Ag Use:	27,342	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	107,880	0		22,583,292
			Homestead Cap	(-)
				144,171
			Assessed Value	=
				22,439,121
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	8,333,850
			Net Taxable	=
				14,105,271

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 115,425.13 = 14,105,271 * (0.818312 / 100)

Certified Estimate of Market Value:	22,691,172
Certified Estimate of Taxable Value:	14,105,271

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

2022 CERTIFIED TOTALS

Property Count: 312

CSM - CITY OF SMYER

Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	12,000	12,000
EX	1	0	29,290	29,290
EX-XR	1	0	51,000	51,000
EX-XU	1	0	3,489,920	3,489,920
EX-XV	16	0	4,578,120	4,578,120
EX366	11	0	11,520	11,520
OV65	54	162,000	0	162,000
Totals		162,000	8,171,850	8,333,850

2022 CERTIFIED TOTALS

CSM - CITY OF SMYER

Property Count: 312

Grand Totals

10/26/2022

10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	203	83.4682	\$134,690	\$11,216,640	\$10,911,503
C1	VACANT LOTS AND LAND TRACTS	31	26.7249	\$0	\$92,830	\$92,830
D1	QUALIFIED OPEN-SPACE LAND	9	165.0020	\$0	\$135,222	\$27,342
E	RURAL LAND, NON QUALIFIED OPE	17	63.6220	\$65,970	\$1,039,750	\$1,026,957
F1	COMMERCIAL REAL PROPERTY	14	22.3961	\$515,100	\$1,006,620	\$1,006,379
F2	INDUSTRIAL AND MANUFACTURIN	1	1.5260	\$0	\$6,100	\$6,100
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$228,240	\$228,240
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$400,350	\$400,350
J4	TELEPHONE COMPANY (INCLUDI	4	0.3210	\$0	\$128,110	\$128,110
J5	RAILROAD	2		\$0	\$57,330	\$57,330
L1	COMMERCIAL PERSONAL PROPE	9		\$0	\$175,150	\$175,150
L2	INDUSTRIAL AND MANUFACTURIN	2		\$0	\$44,980	\$44,980
X	TOTALLY EXEMPT PROPERTY	30	55.3550	\$0	\$8,159,850	\$0
Totals			418.4152	\$715,760	\$22,691,172	\$14,105,271

2022 CERTIFIED TOTALS

Property Count: 44,522

GHK - HOCKLEY COUNTY

Grand Totals

10/26/2022

10:21:28AM

Land		Value				
Homesite:		29,517,778				
Non Homesite:		95,038,095				
Ag Market:		386,277,289				
Timber Market:		0		Total Land	(+)	510,833,162
Improvement		Value				
Homesite:		629,414,956				
Non Homesite:		863,576,835		Total Improvements	(+)	1,492,991,791
Non Real		Count	Value			
Personal Property:		3,270	428,190,160			
Mineral Property:		23,943	1,499,510,960			
Autos:		0	0	Total Non Real	(+)	1,927,701,120
				Market Value	=	3,931,526,073
Ag	Non Exempt	Exempt				
Total Productivity Market:	386,277,289	0				
Ag Use:	106,660,128	0		Productivity Loss	(-)	279,617,161
Timber Use:	0	0		Appraised Value	=	3,651,908,912
Productivity Loss:	279,617,161	0		Homestead Cap	(-)	15,636,428
				Assessed Value	=	3,636,272,484
				Total Exemptions Amount (Breakdown on Next Page)	(-)	434,131,655
				Net Taxable	=	3,202,140,829

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 14,881,629.29 = 3,202,140,829 * (0.464740 / 100)

Certified Estimate of Market Value: 3,929,403,703
 Certified Estimate of Taxable Value: 3,200,050,963

Tif Zone Code	Tax Increment Loss
LEV	11,930,010
LEV2	15,462,467
Tax Increment Finance Value:	27,392,477
Tax Increment Finance Levy:	127,303.80

2022 CERTIFIED TOTALS

Property Count: 44,522

GHK - HOCKLEY COUNTY

Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	14	1,947,940	0	1,947,940
DV1	36	0	257,532	257,532
DV1S	2	0	5,000	5,000
DV2	22	0	207,333	207,333
DV2S	2	0	15,000	15,000
DV3	26	0	254,000	254,000
DV3S	2	0	20,000	20,000
DV4	53	0	474,810	474,810
DV4S	3	0	29,470	29,470
DVHS	50	0	8,038,185	8,038,185
DVHSS	5	0	761,041	761,041
EX	68	0	4,430,920	4,430,920
EX-XG	2	0	31,390	31,390
EX-XI	1	0	43,000	43,000
EX-XJ	1	0	449,470	449,470
EX-XL	28	0	6,345,020	6,345,020
EX-XR	4	0	129,310	129,310
EX-XU	2	0	5,196,930	5,196,930
EX-XV	528	0	217,759,090	217,759,090
EX-XV (Prorated)	14	0	371,624	371,624
EX366	2,289	0	447,740	447,740
HS	5,071	123,160,383	0	123,160,383
OV65	2,044	55,997,807	0	55,997,807
OV65S	10	276,810	0	276,810
PC	4	7,481,850	0	7,481,850
Totals		188,864,790	245,266,865	434,131,655

2022 CERTIFIED TOTALS

Property Count: 44,522

GHK - HOCKLEY COUNTY

Grand Totals

10/26/2022

10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	8,368	6,634.0038	\$10,888,080	\$777,800,245	\$589,093,303
B	MULTIFAMILY RESIDENCE	43	36.8952	\$0	\$12,642,140	\$12,560,237
C1	VACANT LOTS AND LAND TRACTS	1,849	2,848.1692	\$60,980	\$20,366,189	\$20,359,629
D1	QUALIFIED OPEN-SPACE LAND	4,176	535,660.7339	\$0	\$386,254,931	\$106,594,369
D2	IMPROVEMENTS ON QUALIFIED OP	717		\$211,990	\$5,353,540	\$5,353,441
E	RURAL LAND, NON QUALIFIED OPE	1,907	26,731.2574	\$10,488,650	\$102,291,479	\$86,674,152
F1	COMMERCIAL REAL PROPERTY	1,070	1,304.2568	\$6,908,020	\$127,052,979	\$126,952,244
F2	INDUSTRIAL AND MANUFACTURIN	97	675.8338	\$0	\$337,499,166	\$337,499,166
G1	OIL AND GAS	21,744		\$0	\$1,494,056,510	\$1,494,056,510
J1	WATER SYSTEMS	4		\$0	\$553,100	\$553,100
J2	GAS DISTRIBUTION SYSTEM	20	5.7090	\$0	\$9,380,970	\$9,380,970
J3	ELECTRIC COMPANY (INCLUDING C	65	20.3730	\$0	\$60,673,230	\$60,673,230
J4	TELEPHONE COMPANY (INCLUDI	75	6.0360	\$0	\$6,151,590	\$6,151,590
J5	RAILROAD	27	50.0300	\$0	\$10,458,670	\$10,458,670
J6	PIPELAND COMPANY	478	21.1620	\$0	\$56,465,750	\$56,465,750
J8	OTHER TYPE OF UTILITY	806		\$0	\$30,491,190	\$27,802,030
L1	COMMERCIAL PERSONAL PROPE	774		\$0	\$127,681,040	\$127,681,040
L2	INDUSTRIAL AND MANUFACTURIN	926		\$67,570	\$116,529,890	\$111,737,200
M1	TANGIBLE OTHER PERSONAL, MOB	327		\$88,080	\$4,239,730	\$3,662,898
O	RESIDENTIAL INVENTORY	66	82.3719	\$0	\$1,913,710	\$1,913,710
S	SPECIAL INVENTORY TAX	8		\$0	\$6,517,590	\$6,517,590
X	TOTALLY EXEMPT PROPERTY	2,951	4,061.2240	\$350,830	\$237,152,434	\$0
	Totals		578,138.0560	\$29,064,200	\$3,931,526,073	\$3,202,140,829

2022 CERTIFIED TOTALS
JRC - SOUTH PLAINS JUNIOR COLLEGE

Property Count: 44,522

Grand Totals

10/26/2022

10:21:28AM

Land		Value			
Homesite:		29,517,778			
Non Homesite:		95,038,095			
Ag Market:		386,277,289			
Timber Market:		0	Total Land	(+)	510,833,162
Improvement		Value			
Homesite:		629,414,956			
Non Homesite:		863,576,835	Total Improvements	(+)	1,492,991,791
Non Real		Count	Value		
Personal Property:	3,270		428,190,160		
Mineral Property:	23,943		1,499,510,960		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					1,927,701,120
					3,931,526,073
Ag		Non Exempt	Exempt		
Total Productivity Market:	386,277,289		0		
Ag Use:	106,660,128		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	279,617,161		0		3,651,908,912
				Homestead Cap	(-)
					15,636,428
				Assessed Value	=
					3,636,272,484
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	434,131,655
				Net Taxable	=
					3,202,140,829

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 9,825,544.98 = 3,202,140,829 * (0.306843 / 100)

Certified Estimate of Market Value: 3,929,403,703
 Certified Estimate of Taxable Value: 3,200,050,963

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

2022 CERTIFIED TOTALS

JRC - SOUTH PLAINS JUNIOR COLLEGE

Property Count: 44,522

Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	14	1,947,940	0	1,947,940
DV1	36	0	257,532	257,532
DV1S	2	0	5,000	5,000
DV2	22	0	207,333	207,333
DV2S	2	0	15,000	15,000
DV3	26	0	254,000	254,000
DV3S	2	0	20,000	20,000
DV4	53	0	474,810	474,810
DV4S	3	0	29,470	29,470
DVHS	50	0	8,038,185	8,038,185
DVHSS	5	0	761,041	761,041
EX	68	0	4,430,920	4,430,920
EX-XG	2	0	31,390	31,390
EX-XI	1	0	43,000	43,000
EX-XJ	1	0	449,470	449,470
EX-XL	28	0	6,345,020	6,345,020
EX-XR	4	0	129,310	129,310
EX-XU	2	0	5,196,930	5,196,930
EX-XV	528	0	217,759,090	217,759,090
EX-XV (Prorated)	14	0	371,624	371,624
EX366	2,289	0	447,740	447,740
HS	5,071	123,160,383	0	123,160,383
OV65	2,044	55,997,807	0	55,997,807
OV65S	10	276,810	0	276,810
PC	4	7,481,850	0	7,481,850
Totals		188,864,790	245,266,865	434,131,655

2022 CERTIFIED TOTALS
JRC - SOUTH PLAINS JUNIOR COLLEGE

Property Count: 44,522

Grand Totals

10/26/2022 10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	8,368	6,634.0038	\$10,888,080	\$777,800,245	\$589,093,303
B	MULTIFAMILY RESIDENCE	43	36.8952	\$0	\$12,642,140	\$12,560,237
C1	VACANT LOTS AND LAND TRACTS	1,849	2,848.1692	\$60,980	\$20,366,189	\$20,359,629
D1	QUALIFIED OPEN-SPACE LAND	4,176	535,660.7339	\$0	\$386,254,931	\$106,594,369
D2	IMPROVEMENTS ON QUALIFIED OP	717		\$211,990	\$5,353,540	\$5,353,441
E	RURAL LAND, NON QUALIFIED OPE	1,907	26,731.2574	\$10,488,650	\$102,291,479	\$86,674,152
F1	COMMERCIAL REAL PROPERTY	1,070	1,304.2568	\$6,908,020	\$127,052,979	\$126,952,244
F2	INDUSTRIAL AND MANUFACTURIN	97	675.8338	\$0	\$337,499,166	\$337,499,166
G1	OIL AND GAS	21,744		\$0	\$1,494,056,510	\$1,494,056,510
J1	WATER SYSTEMS	4		\$0	\$553,100	\$553,100
J2	GAS DISTRIBUTION SYSTEM	20	5.7090	\$0	\$9,380,970	\$9,380,970
J3	ELECTRIC COMPANY (INCLUDING C	65	20.3730	\$0	\$60,673,230	\$60,673,230
J4	TELEPHONE COMPANY (INCLUDI	75	6.0360	\$0	\$6,151,590	\$6,151,590
J5	RAILROAD	27	50.0300	\$0	\$10,458,670	\$10,458,670
J6	PIPELAND COMPANY	478	21.1620	\$0	\$56,465,750	\$56,465,750
J8	OTHER TYPE OF UTILITY	806		\$0	\$30,491,190	\$27,802,030
L1	COMMERCIAL PERSONAL PROPE	774		\$0	\$127,681,040	\$127,681,040
L2	INDUSTRIAL AND MANUFACTURIN	926		\$67,570	\$116,529,890	\$111,737,200
M1	TANGIBLE OTHER PERSONAL, MOB	327		\$88,080	\$4,239,730	\$3,662,898
O	RESIDENTIAL INVENTORY	66	82.3719	\$0	\$1,913,710	\$1,913,710
S	SPECIAL INVENTORY TAX	8		\$0	\$6,517,590	\$6,517,590
X	TOTALLY EXEMPT PROPERTY	2,951	4,061.2240	\$350,830	\$237,152,434	\$0
	Totals		578,138.0560	\$29,064,200	\$3,931,526,073	\$3,202,140,829

2022 CERTIFIED TOTALS

SAN - ANTON ISD

Property Count: 1,483

Grand Totals

10/26/2022

10:21:28AM

Land		Value		
Homesite:		1,119,060		
Non Homesite:		2,664,742		
Ag Market:		26,590,550		
Timber Market:		0	Total Land	(+) 30,374,352
Improvement		Value		
Homesite:		27,110,826		
Non Homesite:		18,345,769	Total Improvements	(+) 45,456,595
Non Real		Count	Value	
Personal Property:	84	17,089,750		
Mineral Property:	163	4,867,850		
Autos:	0	0	Total Non Real	(+) 21,957,600
			Market Value	= 97,788,547
Ag		Non Exempt	Exempt	
Total Productivity Market:	26,590,550	0		
Ag Use:	7,500,202	0	Productivity Loss	(-) 19,090,348
Timber Use:	0	0	Appraised Value	= 78,698,199
Productivity Loss:	19,090,348	0	Homestead Cap	(-) 4,504,504
			Assessed Value	= 74,193,695
			Total Exemptions Amount	(-) 15,562,084
			(Breakdown on Next Page)	
			Net Taxable	= 58,631,611

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	409,750	41,378	362.41	741.28	11			
OV65	9,542,943	4,538,302	32,009.44	36,221.44	131			
Total	9,952,693	4,579,680	32,371.85	36,962.72	142	Freeze Taxable	(-) 4,579,680	
Tax Rate	0.8972000							
						Freeze Adjusted Taxable	= 54,051,931	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 517,325.77 = 54,051,931 * (0.8972000 / 100) + 32,371.85

Certified Estimate of Market Value: 97,788,547
 Certified Estimate of Taxable Value: 58,631,611

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

2022 CERTIFIED TOTALS

Property Count: 1,483

SAN - ANTON ISD

Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	1	433,710	0	433,710
DP	12	0	68,054	68,054
DV1	2	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	3	0	15,287	15,287
DV4	5	0	50,129	50,129
DVHS	3	0	132,011	132,011
EX	5	0	354,340	354,340
EX-XV	57	0	3,744,050	3,744,050
EX-XV (Prorated)	1	0	418	418
EX366	20	0	12,530	12,530
HS	303	0	9,958,110	9,958,110
OV65	140	0	780,945	780,945
Totals		433,710	15,128,374	15,562,084

2022 CERTIFIED TOTALS

Property Count: 1,483

SAN - ANTON ISD

Grand Totals

10/26/2022

10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	627	668.0406	\$583,710	\$38,859,720	\$23,728,118
B	MULTIFAMILY RESIDENCE	1	0.3260	\$0	\$7,360	\$7,360
C1	VACANT LOTS AND LAND TRACTS	195	230.9796	\$0	\$681,210	\$676,210
D1	QUALIFIED OPEN-SPACE LAND	283	35,169.7917	\$0	\$26,590,550	\$7,488,202
D2	IMPROVEMENTS ON QUALIFIED OP	51		\$0	\$375,158	\$375,158
E	RURAL LAND, NON QUALIFIED OPE	88	1,168.8360	\$354,910	\$2,224,471	\$1,851,533
F1	COMMERCIAL REAL PROPERTY	63	31.7340	\$429,360	\$2,244,380	\$2,244,380
F2	INDUSTRIAL AND MANUFACTURIN	10	31.3889	\$0	\$640,940	\$640,940
G1	OIL AND GAS	151		\$0	\$4,512,460	\$4,512,460
J2	GAS DISTRIBUTION SYSTEM	3	0.1150	\$0	\$663,090	\$663,090
J3	ELECTRIC COMPANY (INCLUDING C	6	1.2430	\$0	\$2,018,130	\$2,018,130
J4	TELEPHONE COMPANY (INCLUDI	4	0.0460	\$0	\$253,710	\$253,710
J5	RAILROAD	5	1.8400	\$0	\$8,219,380	\$8,219,380
J6	PIPELAND COMPANY	14		\$0	\$3,512,160	\$3,512,160
J8	OTHER TYPE OF UTILITY	5		\$0	\$31,800	\$31,800
L1	COMMERCIAL PERSONAL PROPE	31		\$0	\$1,106,380	\$1,106,380
L2	INDUSTRIAL AND MANUFACTURIN	9		\$0	\$1,302,600	\$1,302,600
X	TOTALLY EXEMPT PROPERTY	84	155.9816	\$0	\$4,545,048	\$0
	Totals		37,460.3224	\$1,367,980	\$97,788,547	\$58,631,611

2022 CERTIFIED TOTALS

SFR - FRENSHIP ISD

Property Count: 246

Grand Totals

10/26/2022

10:21:28AM

Land	Value				
Homesite:	353,410				
Non Homesite:	2,288,661				
Ag Market:	2,014,092				
Timber Market:	0	Total Land	(+)		4,656,163
Improvement	Value				
Homesite:	2,714,220				
Non Homesite:	613,190	Total Improvements	(+)		3,327,410
Non Real	Count	Value			
Personal Property:	8	254,240			
Mineral Property:	60	902,000			
Autos:	0	0	Total Non Real	(+)	1,156,240
			Market Value	=	9,139,813
Ag	Non Exempt	Exempt			
Total Productivity Market:	2,014,092	0			
Ag Use:	517,230	0	Productivity Loss	(-)	1,496,862
Timber Use:	0	0	Appraised Value	=	7,642,951
Productivity Loss:	1,496,862	0	Homestead Cap	(-)	29,329
			Assessed Value	=	7,613,622
			Total Exemptions Amount	(-)	733,790
			(Breakdown on Next Page)		
			Net Taxable	=	6,879,832

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	382,846	176,106	1,080.51	1,102.27	6			
Total	382,846	176,106	1,080.51	1,102.27	6	Freeze Taxable	(-) 176,106	
Tax Rate	1.3444000							
						Freeze Adjusted Taxable	= 6,703,726	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 91,205.40 = 6,703,726 * (1.3444000 / 100) + 1,080.51

Certified Estimate of Market Value: 9,139,813
 Certified Estimate of Taxable Value: 6,879,832

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

2022 CERTIFIED TOTALS

Property Count: 246

SFR - FRENSHIP ISD

Grand Totals

10/26/2022

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	2	0	10,000	10,000
DV4	1	0	12,000	12,000
DVHS	1	0	102,030	102,030
EX366	14	0	3,020	3,020
HS	16	0	579,080	579,080
OV65	6	0	27,660	27,660
Totals		0	733,790	733,790

2022 CERTIFIED TOTALS

Property Count: 246

SFR - FRENSHIP ISD

Grand Totals

10/26/2022

10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	24	133.9250	\$0	\$3,556,470	\$2,856,491
C1	VACANT LOTS AND LAND TRACTS	107	218.9470	\$0	\$2,041,640	\$2,041,640
D1	QUALIFIED OPEN-SPACE LAND	36	3,060.6609	\$0	\$2,014,092	\$517,230
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$2,310	\$2,310
E	RURAL LAND, NON QUALIFIED OPE	15	63.8870	\$0	\$266,691	\$206,571
F1	COMMERCIAL REAL PROPERTY	1	2.1060	\$0	\$7,370	\$7,370
G1	OIL AND GAS	49		\$0	\$901,230	\$901,230
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$97,340	\$97,340
J5	RAILROAD	1		\$0	\$10,340	\$10,340
J6	PIPELAND COMPANY	3		\$0	\$144,310	\$144,310
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$95,000	\$95,000
X	TOTALLY EXEMPT PROPERTY	14		\$0	\$3,020	\$0
Totals			3,479.5259	\$0	\$9,139,813	\$6,879,832

2022 CERTIFIED TOTALS

SLL - LEVELLAND ISD

Property Count: 25,667

Grand Totals

10/26/2022

10:21:28AM

Land		Value		
Homesite:		19,267,550		
Non Homesite:		56,800,640		
Ag Market:		138,483,169		
Timber Market:		0	Total Land	(+) 214,551,359
Improvement		Value		
Homesite:		436,373,660		
Non Homesite:		457,728,299	Total Improvements	(+) 894,101,959
Non Real		Count	Value	
Personal Property:	1,770		268,186,550	
Mineral Property:	14,173		643,939,840	
Autos:	0		0	
			Total Non Real	(+) 912,126,390
			Market Value	= 2,020,779,708
Ag		Non Exempt	Exempt	
Total Productivity Market:	138,483,169		0	
Ag Use:	38,932,679		0	Productivity Loss (-) 99,550,490
Timber Use:	0		0	Appraised Value = 1,921,229,218
Productivity Loss:	99,550,490		0	Homestead Cap (-) 8,426,150
				Assessed Value = 1,912,803,068
				Total Exemptions Amount (Breakdown on Next Page) (-) 351,721,939
				Net Taxable = 1,561,081,129

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	6,222,926	2,717,019	21,796.61	24,475.75	88		
OV65	171,889,723	108,928,822	868,884.22	939,206.94	1,338		
Total	178,112,649	111,645,841	890,680.83	963,682.69	1,426	Freeze Taxable	(-) 111,645,841
Tax Rate	1.1246000						
						Freeze Adjusted Taxable	= 1,449,435,288

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 17,191,030.08 = 1,449,435,288 * (1.1246000 / 100) + 890,680.83

Certified Estimate of Market Value: 2,020,356,448
 Certified Estimate of Taxable Value: 1,560,706,677

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

2022 CERTIFIED TOTALS

Property Count: 25,667

SLL - LEVELLAND ISD

Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	13	1,514,230	0	1,514,230
DP	91	0	523,548	523,548
DV1	22	0	174,863	174,863
DV1S	2	0	5,000	5,000
DV2	16	0	131,394	131,394
DV2S	2	0	15,000	15,000
DV3	17	0	134,000	134,000
DV3S	2	0	20,000	20,000
DV4	28	0	215,810	215,810
DV4S	2	0	12,000	12,000
DVHS	30	0	4,220,043	4,220,043
DVHSS	5	0	621,041	621,041
EX	46	0	3,453,330	3,453,330
EX-XG	1	0	20,940	20,940
EX-XI	1	0	43,000	43,000
EX-XJ	1	0	449,470	449,470
EX-XL	27	0	6,343,670	6,343,670
EX-XV	274	0	196,214,430	196,214,430
EX-XV (Prorated)	6	0	226,545	226,545
EX366	1,847	0	354,860	354,860
HS	3,440	0	125,267,758	125,267,758
OV65	1,403	0	11,336,667	11,336,667
OV65S	8	0	60,000	60,000
PC	1	364,340	0	364,340
Totals		1,878,570	349,843,369	351,721,939

2022 CERTIFIED TOTALS

SLL - LEVELLAND ISD

Property Count: 25,667

Grand Totals

10/26/2022

10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,942	3,621.4011	\$4,229,430	\$570,907,785	\$422,117,257
B	MULTIFAMILY RESIDENCE	39	32.5542	\$0	\$12,070,240	\$11,993,781
C1	VACANT LOTS AND LAND TRACTS	863	1,018.3948	\$60,980	\$5,940,484	\$5,938,924
D1	QUALIFIED OPEN-SPACE LAND	1,391	181,476.6921	\$0	\$138,483,169	\$38,932,679
D2	IMPROVEMENTS ON QUALIFIED OP	281		\$180,000	\$1,894,880	\$1,894,880
E	RURAL LAND, NON QUALIFIED OPE	511	9,035.9540	\$1,657,350	\$17,985,550	\$16,771,185
F1	COMMERCIAL REAL PROPERTY	795	1,034.8427	\$5,539,690	\$110,269,979	\$110,155,513
F2	INDUSTRIAL AND MANUFACTURIN	53	401.8419	\$0	\$41,544,996	\$41,544,996
G1	OIL AND GAS	12,405		\$0	\$639,794,720	\$639,794,720
J1	WATER SYSTEMS	3		\$0	\$524,730	\$524,730
J2	GAS DISTRIBUTION SYSTEM	11	5.5940	\$0	\$8,114,190	\$8,114,190
J3	ELECTRIC COMPANY (INCLUDING C	21	12.1980	\$0	\$21,628,750	\$21,628,750
J4	TELEPHONE COMPANY (INCLUDI	23	2.3950	\$0	\$3,533,950	\$3,533,950
J5	RAILROAD	10	43.1900	\$0	\$1,113,850	\$1,113,850
J6	PIPELAND COMPANY	145	18.0000	\$0	\$19,952,720	\$19,952,720
J8	OTHER TYPE OF UTILITY	248		\$0	\$9,057,150	\$9,057,150
L1	COMMERCIAL PERSONAL PROPE	566		\$0	\$115,684,210	\$115,684,210
L2	INDUSTRIAL AND MANUFACTURIN	640		\$67,570	\$83,133,280	\$82,768,940
M1	TANGIBLE OTHER PERSONAL, MOB	320		\$88,080	\$3,969,430	\$3,003,534
O	RESIDENTIAL INVENTORY	12	5.1786	\$0	\$37,580	\$37,580
S	SPECIAL INVENTORY TAX	8		\$0	\$6,517,590	\$6,517,590
X	TOTALLY EXEMPT PROPERTY	2,216	2,816.6203	\$350,830	\$208,620,475	\$0
	Totals		199,524.8567	\$12,173,930	\$2,020,779,708	\$1,561,081,129

2022 CERTIFIED TOTALS

Property Count: 2,508

SRV - ROPES ISD
Grand Totals

10/26/2022

10:21:28AM

Land		Value		
Homesite:		3,193,720		
Non Homesite:		11,106,132		
Ag Market:		75,456,457		
Timber Market:		0	Total Land	(+) 89,756,309
Improvement		Value		
Homesite:		66,175,153		
Non Homesite:		40,223,264	Total Improvements	(+) 106,398,417
Non Real		Count	Value	
Personal Property:	175	23,973,180		
Mineral Property:	664	4,438,480		
Autos:	0	0	Total Non Real	(+) 28,411,660
			Market Value	= 224,566,386
Ag		Non Exempt	Exempt	
Total Productivity Market:	75,456,457	0		
Ag Use:	21,725,700	0	Productivity Loss	(-) 53,730,757
Timber Use:	0	0	Appraised Value	= 170,835,629
Productivity Loss:	53,730,757	0	Homestead Cap	(-) 1,104,280
			Assessed Value	= 169,731,349
			Total Exemptions Amount	(-) 22,350,562
			(Breakdown on Next Page)	
			Net Taxable	= 147,380,787

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	942,909	607,725	6,873.22	6,968.09	7		
OV65	18,201,210	12,370,306	122,885.45	125,357.80	127		
Total	19,144,119	12,978,031	129,758.67	132,325.89	134	Freeze Taxable	(-) 12,978,031
Tax Rate	1.3771000						
						Freeze Adjusted Taxable	= 134,402,756

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,980,619.02 = 134,402,756 * (1.3771000 / 100) + 129,758.67

Certified Estimate of Market Value: 224,566,386
 Certified Estimate of Taxable Value: 147,380,787

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

2022 CERTIFIED TOTALS

Property Count: 2,508

SRV - ROPES ISD

Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	8	0	68,598	68,598
DV1	5	0	17,972	17,972
DV2	1	0	12,000	12,000
DV3	3	0	22,000	22,000
DV4	4	0	12,000	12,000
DVHS	7	0	1,109,316	1,109,316
EX	7	0	326,500	326,500
EX-XU	1	0	1,707,010	1,707,010
EX-XV	55	0	4,560,980	4,560,980
EX-XV (Prorated)	1	0	22,358	22,358
EX366	225	0	29,150	29,150
HS	361	0	13,412,040	13,412,040
OV65	134	0	1,040,638	1,040,638
OV65S	1	0	10,000	10,000
Totals		0	22,350,562	22,350,562

2022 CERTIFIED TOTALS

Property Count: 2,508

SRV - ROPES ISD

Grand Totals

10/26/2022

10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	598	1,110.5942	\$5,171,820	\$85,656,666	\$69,517,765
C1	VACANT LOTS AND LAND TRACTS	231	343.0377	\$0	\$5,566,101	\$5,566,101
D1	QUALIFIED OPEN-SPACE LAND	645	89,956.2784	\$0	\$75,434,099	\$21,703,342
D2	IMPROVEMENTS ON QUALIFIED OP	167		\$28,750	\$1,654,130	\$1,654,130
E	RURAL LAND, NON QUALIFIED OPE	164	2,019.9160	\$2,715,800	\$8,244,011	\$7,574,068
F1	COMMERCIAL REAL PROPERTY	42	23.6941	\$423,870	\$5,150,961	\$5,150,961
F2	INDUSTRIAL AND MANUFACTURIN	19	172.4860	\$0	\$7,832,510	\$7,832,510
G1	OIL AND GAS	453		\$0	\$4,175,820	\$4,175,820
J2	GAS DISTRIBUTION SYSTEM	4		\$0	\$291,710	\$291,710
J3	ELECTRIC COMPANY (INCLUDING C	7		\$0	\$10,430,400	\$10,430,400
J4	TELEPHONE COMPANY (INCLUDI	19	2.6200	\$0	\$1,072,480	\$1,072,480
J5	RAILROAD	7	5.0000	\$0	\$438,170	\$438,170
J6	PIPELAND COMPANY	26		\$0	\$3,336,130	\$3,336,130
J8	OTHER TYPE OF UTILITY	26		\$0	\$190,740	\$190,740
L1	COMMERCIAL PERSONAL PROPE	54		\$0	\$3,261,100	\$3,261,100
L2	INDUSTRIAL AND MANUFACTURIN	25		\$0	\$3,309,230	\$3,309,230
O	RESIDENTIAL INVENTORY	54	77.1933	\$0	\$1,876,130	\$1,876,130
X	TOTALLY EXEMPT PROPERTY	289	99.2254	\$0	\$6,645,998	\$0
	Totals		93,810.0451	\$8,340,240	\$224,566,386	\$147,380,787

2022 CERTIFIED TOTALS

Property Count: 7,617

SSD - SUNDOWN ISD
Grand Totals

10/26/2022

10:21:28AM

Land		Value		
Homesite:		1,167,958		
Non Homesite:		7,200,419		
Ag Market:		19,461,510		
Timber Market:		0	Total Land	(+) 27,829,887
Improvement		Value		
Homesite:		33,100,227		
Non Homesite:		308,590,861	Total Improvements	(+) 341,691,088
Non Real		Count	Value	
Personal Property:	800		85,094,140	
Mineral Property:	5,137		723,705,340	
Autos:	0		0	
			Total Non Real	(+) 808,799,480
			Market Value	= 1,178,320,455
Ag		Non Exempt	Exempt	
Total Productivity Market:	19,461,510		0	
Ag Use:	4,267,569		0	Productivity Loss (-) 15,193,941
Timber Use:	0		0	Appraised Value = 1,163,126,514
Productivity Loss:	15,193,941		0	Homestead Cap (-) 568,327
				Assessed Value = 1,162,558,187
				Total Exemptions Amount (Breakdown on Next Page) (-) 33,705,866
				Net Taxable = 1,128,852,321

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	649,118	134,551	1,284.43	1,522.85	9			
OV65	10,039,071	2,649,694	19,143.83	21,282.86	121			
Total	10,688,189	2,784,245	20,428.26	22,805.71	130	Freeze Taxable	(-) 2,784,245	
Tax Rate	0.9546000							
						Freeze Adjusted Taxable	= 1,126,068,076	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 10,769,874.11 = 1,126,068,076 * (0.9546000 / 100) + 20,428.26

Certified Estimate of Market Value: 1,178,282,995
 Certified Estimate of Taxable Value: 1,128,814,861

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

2022 CERTIFIED TOTALS

Property Count: 7,617

SSD - SUNDOWN ISD

Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	10	41,620	67,776	109,396
DV1	3	0	22,000	22,000
DV2	2	0	15,000	15,000
DV4	4	0	24,000	24,000
DVHS	3	0	406,773	406,773
EX	5	0	239,850	239,850
EX-XL	1	0	1,350	1,350
EX-XV	95	0	6,070,580	6,070,580
EX-XV (Prorated)	6	0	117,826	117,826
EX366	380	0	68,570	68,570
HS	351	5,929,722	12,093,297	18,023,019
OV65	129	597,173	875,319	1,472,492
OV65S	1	7,500	10,000	17,500
PC	3	7,117,510	0	7,117,510
Totals		13,693,525	20,012,341	33,705,866

2022 CERTIFIED TOTALS

Property Count: 7,617

SSD - SUNDOWN ISD

Grand Totals

10/26/2022

10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	706	440.0615	\$243,790	\$46,103,922	\$25,632,005
B	MULTIFAMILY RESIDENCE	3	4.0150	\$0	\$564,540	\$564,540
C1	VACANT LOTS AND LAND TRACTS	207	202.0714	\$0	\$889,564	\$889,564
D1	QUALIFIED OPEN-SPACE LAND	542	49,764.5070	\$0	\$19,461,510	\$4,267,569
D2	IMPROVEMENTS ON QUALIFIED OP	41		\$0	\$92,411	\$92,411
E	RURAL LAND, NON QUALIFIED OPE	136	5,444.5597	\$208,480	\$4,573,843	\$4,387,253
F1	COMMERCIAL REAL PROPERTY	119	112.3219	\$0	\$5,955,519	\$5,955,519
F2	INDUSTRIAL AND MANUFACTURIN	3		\$0	\$285,281,230	\$285,281,230
G1	OIL AND GAS	4,777		\$0	\$723,415,770	\$723,415,770
J1	WATER SYSTEMS	1		\$0	\$28,370	\$28,370
J3	ELECTRIC COMPANY (INCLUDING C	9	3.1450	\$0	\$14,525,480	\$14,525,480
J4	TELEPHONE COMPANY (INCLUDI	10	0.4500	\$0	\$713,620	\$713,620
J6	PIPELAND COMPANY	193	3.1620	\$0	\$18,906,010	\$18,906,010
J8	OTHER TYPE OF UTILITY	322		\$0	\$18,421,880	\$15,732,720
L1	COMMERCIAL PERSONAL PROPE	42		\$0	\$5,487,490	\$5,487,490
L2	INDUSTRIAL AND MANUFACTURIN	207		\$0	\$27,368,800	\$22,940,450
M1	TANGIBLE OTHER PERSONAL, MOB	4		\$0	\$32,320	\$32,320
X	TOTALLY EXEMPT PROPERTY	487	613.2646	\$0	\$6,498,176	\$0
	Totals		56,587.5581	\$452,270	\$1,178,320,455	\$1,128,852,321

2022 CERTIFIED TOTALS

SSM - SMYER ISD

Property Count: 2,779

Grand Totals

10/26/2022

10:21:28AM

Land		Value			
Homesite:		3,626,741			
Non Homesite:		11,737,310			
Ag Market:		42,431,526			
Timber Market:		0		Total Land	(+) 57,795,577
Improvement		Value			
Homesite:		46,639,111			
Non Homesite:		29,401,781		Total Improvements	(+) 76,040,892
Non Real		Count	Value		
Personal Property:	158	18,820,870			
Mineral Property:	1,103	27,859,870			
Autos:	0	0		Total Non Real	(+) 46,680,740
				Market Value	= 180,517,209
Ag		Non Exempt	Exempt		
Total Productivity Market:	42,431,526	0			
Ag Use:	11,325,665	0		Productivity Loss	(-) 31,105,861
Timber Use:	0	0		Appraised Value	= 149,411,348
Productivity Loss:	31,105,861	0		Homestead Cap	(-) 782,604
				Assessed Value	= 148,628,744
				Total Exemptions Amount	(-) 26,501,625
				(Breakdown on Next Page)	
				Net Taxable	= 122,127,119

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	949,095	511,175	4,297.66	5,059.42	10			
OV65	14,641,684	7,402,298	57,926.39	68,588.88	169			
Total	15,590,779	7,913,473	62,224.05	73,648.30	179	Freeze Taxable	(-) 7,913,473	
Tax Rate	0.9340000							
						Freeze Adjusted Taxable	= 114,213,646	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,128,979.50 = 114,213,646 * (0.9340000 / 100) + 62,224.05

Certified Estimate of Market Value: 179,252,939
 Certified Estimate of Taxable Value: 120,862,849

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

2022 CERTIFIED TOTALS

SSM - SMYER ISD

Property Count: 2,779

Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	11	0	75,000	75,000
DV1	2	0	5,000	5,000
DV2	1	0	12,000	12,000
DV3	3	0	34,000	34,000
DV4	7	0	67,000	67,000
DVHS	4	0	318,183	318,183
EX	4	0	32,150	32,150
EX-XR	1	0	51,000	51,000
EX-XU	1	0	3,489,920	3,489,920
EX-XV	19	0	4,917,830	4,917,830
EX366	198	0	50,030	50,030
HS	466	0	16,270,573	16,270,573
OV65	179	0	1,178,939	1,178,939
Totals		0	26,501,625	26,501,625

2022 CERTIFIED TOTALS

Property Count: 2,779

SSM - SMYER ISD

Grand Totals

10/26/2022

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	223	148.9636	\$136,010	\$11,569,610	\$7,297,598
C1	VACANT LOTS AND LAND TRACTS	175	713.0549	\$0	\$5,062,610	\$5,062,610
D1	QUALIFIED OPEN-SPACE LAND	372	60,216.1230	\$0	\$42,431,526	\$11,325,665
D2	IMPROVEMENTS ON QUALIFIED OP	49		\$3,240	\$223,240	\$223,240
E	RURAL LAND, NON QUALIFIED OPE	795	5,549.3069	\$4,634,210	\$64,403,013	\$50,025,123
F1	COMMERCIAL REAL PROPERTY	34	83.8061	\$515,100	\$2,903,830	\$2,900,433
F2	INDUSTRIAL AND MANUFACTURIN	5	54.5260	\$0	\$2,113,210	\$2,113,210
G1	OIL AND GAS	919		\$0	\$27,794,690	\$27,794,690
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$228,240	\$228,240
J3	ELECTRIC COMPANY (INCLUDING C	10	1.5670	\$0	\$8,962,100	\$8,962,100
J4	TELEPHONE COMPANY (INCLUDI	8	0.3210	\$0	\$351,300	\$351,300
J5	RAILROAD	3		\$0	\$423,280	\$423,280
J6	PIPELAND COMPANY	20		\$0	\$2,703,540	\$2,703,540
J8	OTHER TYPE OF UTILITY	61		\$0	\$796,580	\$796,580
L1	COMMERCIAL PERSONAL PROPE	27		\$0	\$1,505,350	\$1,505,350
L2	INDUSTRIAL AND MANUFACTURIN	16		\$0	\$361,180	\$361,180
M1	TANGIBLE OTHER PERSONAL, MOB	2		\$0	\$142,980	\$52,980
X	TOTALLY EXEMPT PROPERTY	223	137.2120	\$0	\$8,540,930	\$0
	Totals		66,904.8805	\$5,288,560	\$180,517,209	\$122,127,119

2022 CERTIFIED TOTALS

Property Count: 2,468

SWF - WHITEFACE CISD

Grand Totals

10/26/2022

10:21:28AM

Land	Value			
Homesite:	150,880			
Non Homesite:	857,831			
Ag Market:	27,450,115			
Timber Market:	0	Total Land	(+)	28,458,826

Improvement	Value			
Homesite:	2,959,610			
Non Homesite:	1,440,710	Total Improvements	(+)	4,400,320

Non Real	Count	Value		
Personal Property:	206	8,796,460		
Mineral Property:	1,838	75,663,990		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				84,460,450
				117,319,596

Ag	Non Exempt	Exempt		
Total Productivity Market:	27,450,115	0		
Ag Use:	7,305,868	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	20,144,247	0		97,175,349
			Homestead Cap	(-)
				32,159
			Assessed Value	=
				97,143,190
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	1,322,834
			Net Taxable	=
				95,820,356

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	614,040	348,601	3,382.94	3,602.60	7		
Total	614,040	348,601	3,382.94	3,602.60	7	Freeze Taxable	(-)
Tax Rate	1.1772000						348,601
						Freeze Adjusted Taxable	=
							95,471,755

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,127,276.44 = 95,471,755 * (1.1772000 / 100) + 3,382.94

Certified Estimate of Market Value: 117,317,966
 Certified Estimate of Taxable Value: 95,818,726

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

2022 CERTIFIED TOTALS

SWF - WHITEFACE CISD

Property Count: 2,468

Grand Totals

10/26/2022

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	1	0	12,000	12,000
EX-XV	7	0	387,160	387,160
EX366	194	0	18,470	18,470
HS	24	0	865,204	865,204
OV65	7	0	40,000	40,000
Totals		0	1,322,834	1,322,834

2022 CERTIFIED TOTALS

Property Count: 2,468

SWF - WHITEFACE CISD

Grand Totals

10/26/2022

10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	47	107.1878	\$133,350	\$3,258,511	\$2,504,246
C1	VACANT LOTS AND LAND TRACTS	30	30.7760	\$0	\$40,240	\$40,240
D1	QUALIFIED OPEN-SPACE LAND	334	42,894.8137	\$0	\$27,450,115	\$7,293,868
D2	IMPROVEMENTS ON QUALIFIED OP	26		\$0	\$130,850	\$130,850
E	RURAL LAND, NON QUALIFIED OPE	69	926.9581	\$222,790	\$1,460,340	\$1,277,242
F1	COMMERCIAL REAL PROPERTY	7	12.2700	\$0	\$113,400	\$113,400
F2	INDUSTRIAL AND MANUFACTURIN	4	2.1810	\$0	\$17,030	\$17,030
G1	OIL AND GAS	1,644		\$0	\$75,313,630	\$75,313,630
J3	ELECTRIC COMPANY (INCLUDING C	6	1.0000	\$0	\$857,630	\$857,630
J4	TELEPHONE COMPANY (INCLUDI	3		\$0	\$64,090	\$64,090
J5	RAILROAD	1		\$0	\$253,650	\$253,650
J6	PIPELAND COMPANY	61		\$0	\$4,991,990	\$4,991,990
J8	OTHER TYPE OF UTILITY	117		\$0	\$1,610,520	\$1,610,520
L1	COMMERCIAL PERSONAL PROPE	4		\$0	\$370,470	\$370,470
L2	INDUSTRIAL AND MANUFACTURIN	16		\$0	\$981,500	\$981,500
X	TOTALLY EXEMPT PROPERTY	201	18.5680	\$0	\$405,630	\$0
	Totals		43,993.7546	\$356,140	\$117,319,596	\$95,820,356

2022 CERTIFIED TOTALS

SWH - WHITHARRAL ISD

Property Count: 1,964

Grand Totals

10/26/2022

10:21:28AM

Land		Value		
Homesite:		638,459		
Non Homesite:		2,382,360		
Ag Market:		54,389,870		
Timber Market:		0	Total Land	(+) 57,410,689
Improvement		Value		
Homesite:		14,342,149		
Non Homesite:		7,232,961	Total Improvements	(+) 21,575,110
Non Real		Count	Value	
Personal Property:	69	5,974,970		
Mineral Property:	1,015	18,133,590		
Autos:	0	0	Total Non Real	(+) 24,108,560
			Market Value	= 103,094,359
Ag		Non Exempt	Exempt	
Total Productivity Market:	54,389,870	0		
Ag Use:	15,085,215	0	Productivity Loss	(-) 39,304,655
Timber Use:	0	0	Appraised Value	= 63,789,704
Productivity Loss:	39,304,655	0	Homestead Cap	(-) 189,075
			Assessed Value	= 63,600,629
			Total Exemptions Amount	(-) 6,574,783
			(Breakdown on Next Page)	
			Net Taxable	= 57,025,846

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	457,097	307,097	1,677.12	1,799.98	3		
OV65	5,249,550	3,147,983	31,504.47	33,836.84	4E		
Total	5,706,647	3,455,080	33,181.59	35,636.82	4E	Freeze Taxable	(-) 3,455,080
Tax Rate	1.2016000						
						Freeze Adjusted Taxable	= 53,570,766

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 676,887.91 = 53,570,766 * (1.2016000 / 100) + 33,181.59

Certified Estimate of Market Value: 103,073,069
 Certified Estimate of Taxable Value: 57,004,556

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

2022 CERTIFIED TOTALS

Property Count: 1,964

SWH - WHITHARRAL ISD

Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	3	0	30,000	30,000
DV2	1	0	7,500	7,500
DV4	3	0	36,000	36,000
DV4S	1	0	5,470	5,470
DVHS	2	0	71,847	71,847
EX	1	0	24,610	24,610
EX-XG	1	0	10,450	10,450
EX-XR	3	0	78,310	78,310
EX-XV	21	0	1,864,060	1,864,060
EX366	186	0	25,300	25,300
HS	110	0	4,067,636	4,067,636
OV65	46	0	353,600	353,600
Totals		0	6,574,783	6,574,783

2022 CERTIFIED TOTALS

Property Count: 1,964

SWH - WHITHARRAL ISD

Grand Totals

10/26/2022

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	201	403.8448	\$389,970	\$17,892,038	\$13,330,289
C1	VACANT LOTS AND LAND TRACTS	41	90.9078	\$0	\$144,340	\$144,340
D1	QUALIFIED OPEN-SPACE LAND	573	73,121.8671	\$0	\$54,389,870	\$15,065,814
D2	IMPROVEMENTS ON QUALIFIED OP	100		\$0	\$980,561	\$980,462
E	RURAL LAND, NON QUALIFIED OPE	129	2,521.8397	\$695,110	\$3,133,560	\$2,959,335
F1	COMMERCIAL REAL PROPERTY	9	3.4820	\$0	\$407,540	\$401,886
F2	INDUSTRIAL AND MANUFACTURIN	3	13.4100	\$0	\$69,250	\$69,250
G1	OIL AND GAS	835		\$0	\$18,076,680	\$18,076,680
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$83,740	\$83,740
J3	ELECTRIC COMPANY (INCLUDING C	5	1.2200	\$0	\$2,153,400	\$2,153,400
J4	TELEPHONE COMPANY (INCLUDI	6	0.2040	\$0	\$162,230	\$162,230
J6	PIPELAND COMPANY	16		\$0	\$2,918,890	\$2,918,890
J8	OTHER TYPE OF UTILITY	27		\$0	\$382,520	\$382,520
L1	COMMERCIAL PERSONAL PROPE	7		\$0	\$231,280	\$231,280
L2	INDUSTRIAL AND MANUFACTURIN	4		\$0	\$65,730	\$65,730
X	TOTALLY EXEMPT PROPERTY	212	220.3373	\$0	\$2,002,730	\$0
	Totals		76,377.1127	\$1,085,080	\$103,094,359	\$57,025,846

2022 CERTIFIED TOTALS

Property Count: 40,840

WHP - HIGH PLAINS WATER DISTRICT
Grand Totals

10/26/2022

10:21:28AM

Land		Value		
Homesite:		29,500,868		
Non Homesite:		94,611,941		
Ag Market:		375,741,781		
Timber Market:		0	Total Land	(+) 499,854,590
Improvement		Value		
Homesite:		628,493,796		
Non Homesite:		577,646,783	Total Improvements	(+) 1,206,140,579
Non Real		Count	Value	
Personal Property:	3,014		403,592,390	
Mineral Property:	20,908		1,277,851,210	
Autos:	0		0	
			Total Non Real	(+) 1,681,443,600
			Market Value	= 3,387,438,769
Ag		Non Exempt	Exempt	
Total Productivity Market:	375,741,781		0	
Ag Use:	104,793,425		0	Productivity Loss (-) 270,948,356
Timber Use:	0		0	Appraised Value = 3,116,490,413
Productivity Loss:	270,948,356		0	Homestead Cap (-) 15,619,498
				Assessed Value = 3,100,870,915
				Total Exemptions Amount (Breakdown on Next Page) (-) 426,725,131
				Net Taxable = 2,674,145,784

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 125,310.47 = 2,674,145,784 * (0.004686 / 100)

Certified Estimate of Market Value: 3,385,340,469
 Certified Estimate of Taxable Value: 2,672,079,988

Tif Zone Code	Tax Increment Loss
LEV	11,902,660
LEV2	15,462,467
Tax Increment Finance Value:	27,365,127
Tax Increment Finance Levy:	1,282.33

2022 CERTIFIED TOTALS
WHP - HIGH PLAINS WATER DISTRICT

Property Count: 40,840

Grand Totals

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CHODO	14	1,947,940	0	1,947,940
DV1	36	0	257,532	257,532
DV1S	2	0	5,000	5,000
DV2	22	0	207,333	207,333
DV2S	2	0	15,000	15,000
DV3	26	0	254,000	254,000
DV3S	2	0	20,000	20,000
DV4	53	0	474,810	474,810
DV4S	3	0	29,470	29,470
DVHS	50	0	8,038,185	8,038,185
DVHSS	5	0	761,041	761,041
EX	68	0	4,430,920	4,430,920
EX-XG	2	0	31,390	31,390
EX-XI	1	0	43,000	43,000
EX-XJ	1	0	449,470	449,470
EX-XL	28	0	6,345,020	6,345,020
EX-XR	4	0	129,310	129,310
EX-XU	2	0	5,196,930	5,196,930
EX-XV	528	0	217,759,090	217,759,090
EX-XV (Prorated)	14	0	371,624	371,624
EX366	2,217	0	436,340	436,340
HS	5,066	122,972,769	0	122,972,769
OV65	2,041	55,907,807	0	55,907,807
OV65S	10	276,810	0	276,810
PC	1	364,340	0	364,340
Totals		181,469,666	245,255,465	426,725,131

2022 CERTIFIED TOTALS
WHP - HIGH PLAINS WATER DISTRICT
 Grand Totals

Property Count: 40,840

10/26/2022 10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	8,328	6,611.1139	\$10,888,080	\$776,249,525	\$587,837,127
B	MULTIFAMILY RESIDENCE	43	36.8952	\$0	\$12,642,140	\$12,560,237
C1	VACANT LOTS AND LAND TRACTS	1,849	2,848.1692	\$60,980	\$20,366,189	\$20,359,629
D1	QUALIFIED OPEN-SPACE LAND	3,814	498,125.5044	\$0	\$375,719,423	\$104,727,666
D2	IMPROVEMENTS ON QUALIFIED OP	711		\$211,990	\$5,343,980	\$5,343,881
E	RURAL LAND, NON QUALIFIED OPE	1,840	26,243.8346	\$10,488,650	\$101,869,373	\$86,252,046
F1	COMMERCIAL REAL PROPERTY	1,070	1,304.2568	\$6,908,020	\$127,052,979	\$126,952,244
F2	INDUSTRIAL AND MANUFACTURIN	95	675.8338	\$0	\$52,232,496	\$52,232,496
G1	OIL AND GAS	18,783		\$0	\$1,272,410,680	\$1,272,410,680
J1	WATER SYSTEMS	4		\$0	\$553,100	\$553,100
J2	GAS DISTRIBUTION SYSTEM	20	5.7090	\$0	\$9,380,970	\$9,380,970
J3	ELECTRIC COMPANY (INCLUDING C	61	20.3730	\$0	\$60,272,060	\$60,272,060
J4	TELEPHONE COMPANY (INCLUDI	72	6.0360	\$0	\$6,106,040	\$6,106,040
J5	RAILROAD	27	50.0300	\$0	\$10,458,670	\$10,458,670
J6	PIPELAND COMPANY	422	3.1620	\$0	\$49,726,380	\$49,726,380
J8	OTHER TYPE OF UTILITY	633		\$0	\$20,913,170	\$20,913,170
L1	COMMERCIAL PERSONAL PROPE	769		\$0	\$127,660,230	\$127,660,230
L2	INDUSTRIAL AND MANUFACTURIN	908		\$67,570	\$108,701,020	\$108,336,680
M1	TANGIBLE OTHER PERSONAL, MOB	324		\$88,080	\$4,208,010	\$3,631,178
O	RESIDENTIAL INVENTORY	66	82.3719	\$0	\$1,913,710	\$1,913,710
S	SPECIAL INVENTORY TAX	8		\$0	\$6,517,590	\$6,517,590
X	TOTALLY EXEMPT PROPERTY	2,879	4,061.2240	\$350,830	\$237,141,034	\$0
	Totals		540,074.5138	\$29,064,200	\$3,387,438,769	\$2,674,145,784

2022 CERTIFIED TOTALS
WSP - SOUTH PLAINS WATER DISTRICT
 Grand Totals

Property Count: 172

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Land		Value		
Homesite:		9,550		
Non Homesite:		4,750		
Ag Market:		774,232		
Timber Market:		0	Total Land	(+) 788,532
Improvement		Value		
Homesite:		334,360		
Non Homesite:		159,340	Total Improvements	(+) 493,700
Non Real		Count	Value	
Personal Property:	24	858,600		
Mineral Property:	132	818,320		
Autos:	0	0	Total Non Real	(+) 1,676,920
			Market Value	= 2,959,152
Ag		Non Exempt	Exempt	
Total Productivity Market:	774,232	0		
Ag Use:	210,080	0	Productivity Loss	(-) 564,152
Timber Use:	0	0	Appraised Value	= 2,395,000
Productivity Loss:	564,152	0	Homestead Cap	(-) 6,980
			Assessed Value	= 2,388,020
			Total Exemptions Amount	(-) 12,260
			(Breakdown on Next Page)	
			Net Taxable	= 2,375,760

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 556.02 = 2,375,760 * (0.023404 / 100)

Certified Estimate of Market Value: 2,959,152
 Certified Estimate of Taxable Value: 2,375,760

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

2022 CERTIFIED TOTALS
WSP - SOUTH PLAINS WATER DISTRICT
Grand Totals

Property Count: 172

10/26/2022

10:21:35AM

Exemption Breakdown

Exemption	Count	Local	State	Total
EX366	2	0	260	260
OV65	1	12,000	0	12,000
Totals		12,000	260	12,260

2022 CERTIFIED TOTALS
WSP - SOUTH PLAINS WATER DISTRICT
 Grand Totals

Property Count: 172

10/26/2022 10:21:35AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5	11.9100	\$0	\$472,900	\$453,920
D1	QUALIFIED OPEN-SPACE LAND	10	1,292.1700	\$0	\$774,232	\$210,080
E	RURAL LAND, NON QUALIFIED OPE	5	1.0000	\$0	\$27,750	\$27,750
F2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$7,350	\$7,350
G1	OIL AND GAS	130		\$0	\$818,060	\$818,060
J6	PIPELAND COMPANY	22		\$0	\$813,070	\$813,070
J8	OTHER TYPE OF UTILITY	1		\$0	\$27,640	\$27,640
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$17,890	\$17,890
X	TOTALLY EXEMPT PROPERTY	2		\$0	\$260	\$0
	Totals		1,305.0800	\$0	\$2,959,152	\$2,375,760

Property Value Study

Government Code Section 403.302

Values Reported to the Commissioner of Education

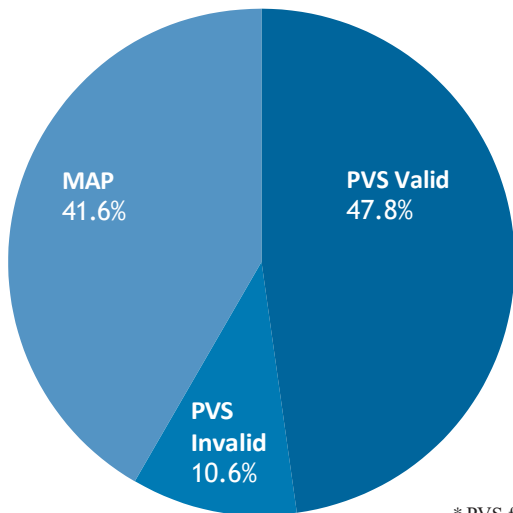
State Value

The comptroller's office reports state values to the commissioner of education for studied school districts that have values lower than state values and are not eligible for the grace period.

Local Value

The comptroller's office reports local values to the commissioner of education for studied school districts that receive local value, are in Year 1 or Year 2 of the grace period, and have local values higher than state values. School districts that were not studied also receive local value.

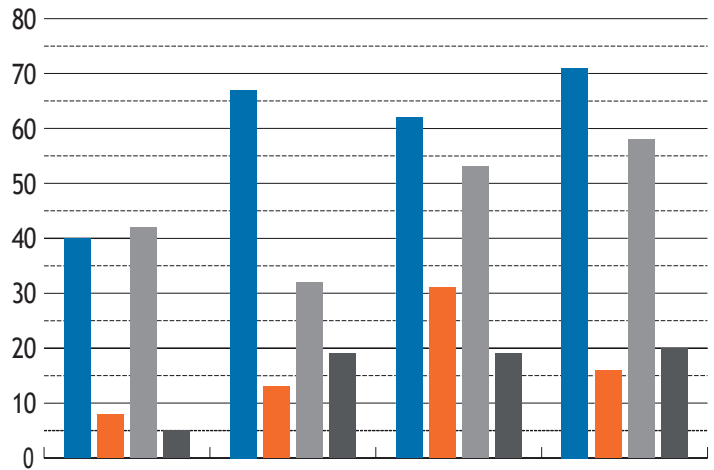
2019 Statewide Results, by School District*



Primary Purpose:

to help ensure equitable distribution of state funding for public education

Invalid PVS Findings, by School District*



	2016 Final (838 splits)	2017 Final (857 splits)	2018 Final (876 splits)	2019 Final (908 splits)
Grace Year 1	40	67	62	71
Grace Year 2	8	13	31	16
State Value	42	32	53	58
State lower than local	5	19	19	20

* PVS findings are reported by school district. If a school district's boundary overlaps two or more appraisal districts, the school district's findings are split to only include the property located within a single appraisal district.

History of PVS

1970s

State Property Tax Board mandated to conduct study each legislative session

1990s

Moved to Comptroller's office; IAAO standards implemented, including stratification, margin of error and random sampling

2010

Changed to biennial study, alternating with MAP review

1980s

Changed to annual study

2003

Grace period implemented

2020

Added targeted MAP review after three consecutive invalid studies

What is the property value study?

As part of its response to court challenges about unfair distribution of school funding, the Legislature required an independent estimate of taxable property value in each school district to ensure fair school funding. The state wants to ensure that local districts are appraising at market value. The state determines this independent estimate of taxable value through the PVS.

How does the PTAD determine taxable property value?

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

What is a valid finding versus an invalid finding?

PTAD considers locally appraised values to be valid, or acceptable, when the values are within a statistical margin of error. PTAD's goal is to obtain a property sample that results in a statistical margin of error of 5 percent, but depending on the characteristics of the sample, the margin of error may be greater. This means that, for the property categories included in the study, the local value must be within 5 percent (or the larger margin of error) of PTAD's value. PTAD considers locally appraised values outside this margin of error to be invalid.

If the locally appraised value in a school district (local value) is within an acceptable range of the adjusted value (state value), PTAD certifies the local value to the Commissioner of Education. If the local value is outside the acceptable range, PTAD certifies the state value, unless the school district's value is higher than the acceptable range or the school district is eligible for a grace period—a period during which state law allows local value to be used even though the school district's property values are not at market value.

Does an invalid PVS finding affect local property values?

No. Invalid PVS findings do not directly affect local property taxes, which are based on the local appraised values provided by each appraisal district.

What is the grace period?

It is a two-year period during which state law allows local value to be used even though the school district's property values are not at market value (Government Code Section 403.302(1)). It is intended to help a school district avoid the loss of funding that usually results when state funding is based on state value.

A school district is only eligible for a grace period if:

- (1) in the current PVS year, the local value is invalid and does not exceed the state value;
- (2) in the two preceding PVSes, the local value was valid;
- (3) in the current PVS year, the aggregate local value of all studied categories is not less than 90 percent of the lower limit of the margin of error; and
- (4) the CAD that appraises property for the school district was in compliance with the most recent review of the appraisal district's governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology.

What is a targeted MAP review?

If PTAD determines that a school district's local value is not valid for three consecutive years, PTAD conducts an additional MAP review of the appraisal district that appraises property for that school district, called a targeted MAP review. PTAD provides recommendations to the appraisal district regarding appraisal standards, procedures and methodologies. The appraisal district must comply with the recommendations or be referred to the Texas Department of Licensing and Regulation.

Does the PTAD tell appraisal districts to raise values?

No. Appraisal districts are required to appraise property at market value as of Jan. 1. PTAD is also required to appraise property at its market value. Ideally, both PTAD and the appraisal districts should end up with close to the same values on the tested properties. PTAD does not have authority to require appraisal districts to change property values.

How does the property value study affect school districts?

Texas funds public education through state and local funds. Local funding comes from property taxes. The chief appraiser of each appraisal district determines local property values and school districts set tax rates that determine the amount of local tax revenue. Texas bases its funding on the total taxable property value within each school district, as determined by the PVS. PTAD certifies the taxable value of each school district to the Texas Education Agency's (TEA) Commissioner of Education each year.

The Commissioner of Education uses the PVS to ensure equitable distribution of education funds so school districts have roughly the same level of funding, regardless of the school district's property wealth. In very general terms, a school district with less taxable property value receives more state dollars than if the school district's taxable value were higher.

The Education Code describes how the Commissioner of Education uses the findings of the PVS in the school funding formula to determine state aid. Contact TEA for questions about state aid or the funding formula.

Methods and Assistance Program

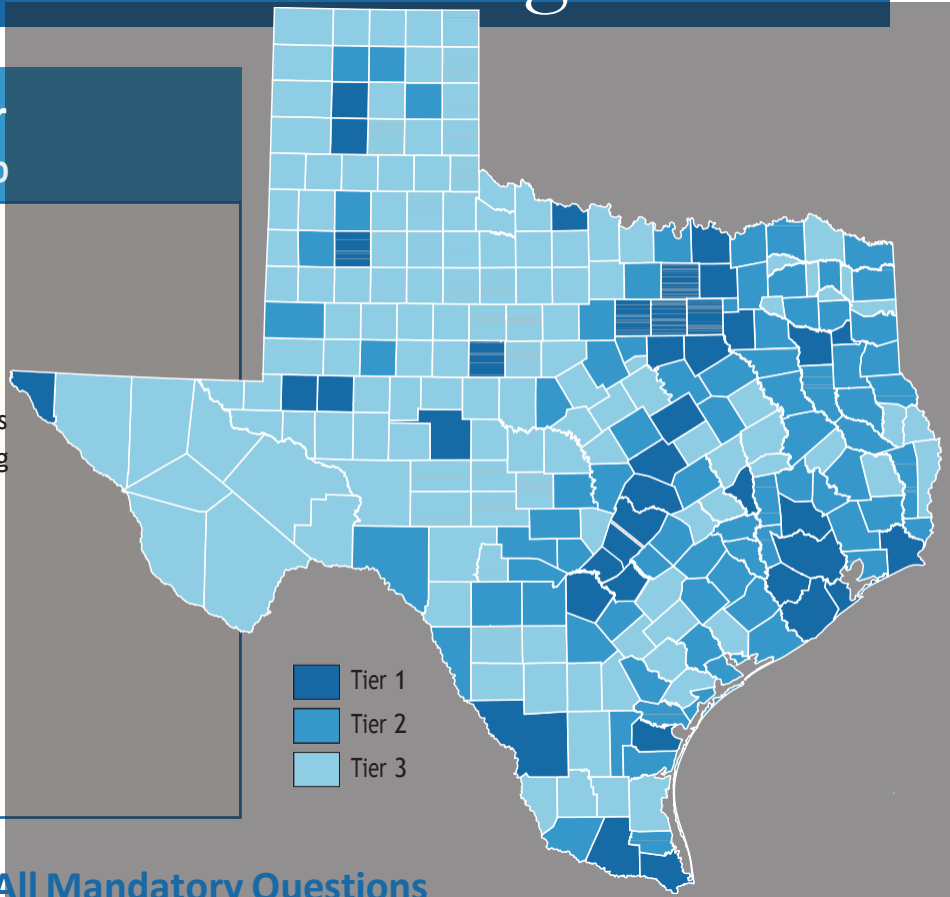
Statutory Authority Tax Code Section 5.102, Comptroller

Purpose:

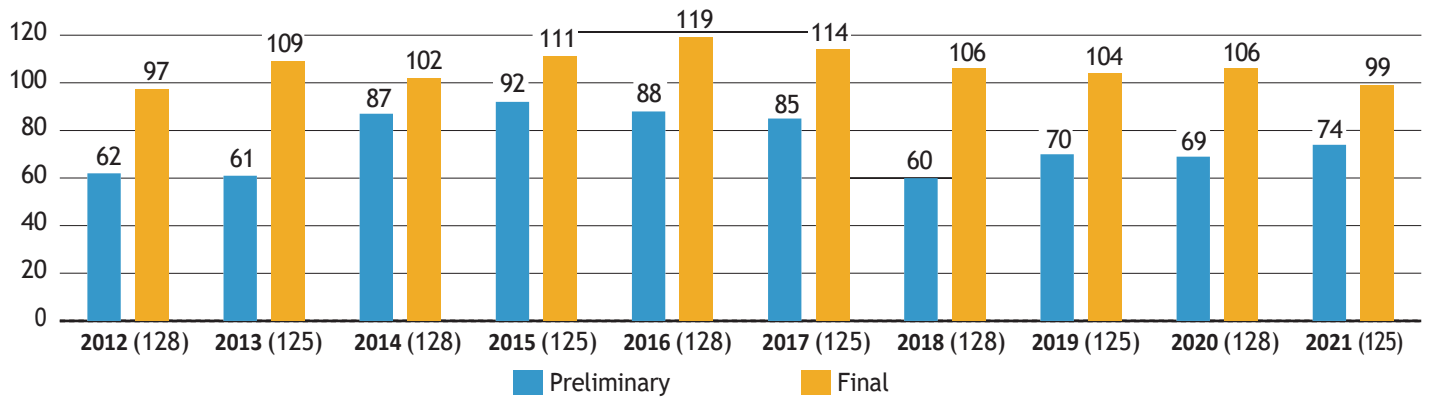
- Serve as an outside assessment to identify appraisal districts that are meeting minimum statutory and appraisal requirements.
- Identify problem areas and make efforts to assist appraisal districts in complying with relevant statutes and appraisal practices.

Four Areas of Review:

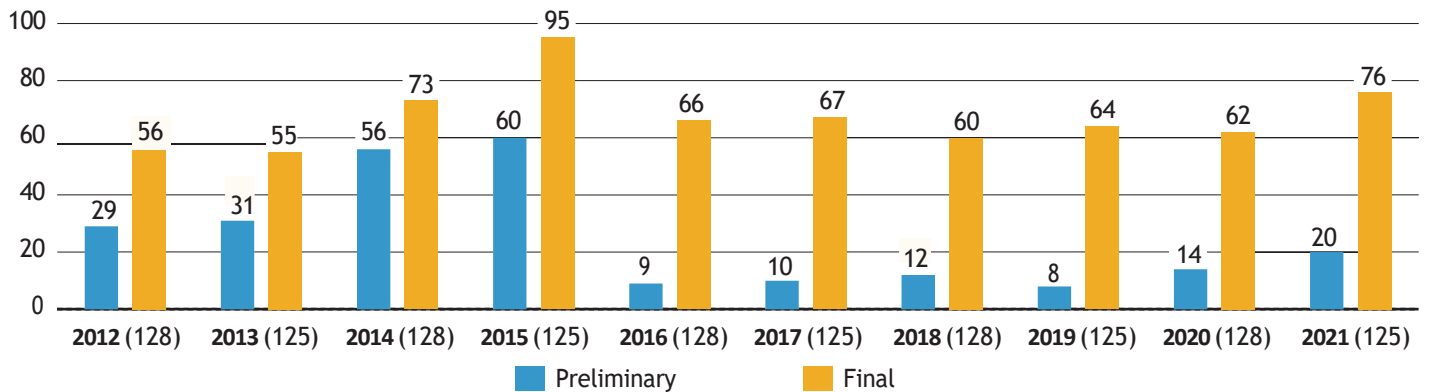
- Governance
- Taxpayer Assistance
- Operating Procedures
- Appraisal Standards, Procedures and Methodology



Appraisal Districts that Passed All Mandatory Questions



Appraisal Districts that Passed Area Category Questions



Methods and Assistance Program

How often is an appraisal district reviewed?

The Property Tax Assistance Division (PTAD) reviews each appraisal district every other year. Methods and Assistance Program (MAP) reviews operate on a two-year cycle that reviews 128 appraisal districts in the first year and 125 appraisal districts in the second year.

How does PTAD review appraisal districts?

PTAD uses a set of mandatory pass/fail questions and a series of yes/no questions relating to governance, taxpayer assistance, operating procedures and appraisal standards, procedures and methodology.

Can I get the MAP review questions and guidelines?

PTAD publishes the guidelines that PTAD staff uses to review the districts and the questions and data requested from appraisal districts for each MAP cycle on its MAP webpage. The questions, data request and guidelines change for each cycle.

Does PTAD use the same questions for all appraisal districts?

PTAD requires the same four mandatory pass/fail questions for all appraisal districts, but the number of yes/no questions increase based on tier level.

- Tier 3 appraisal districts receive the basic, minimum set of review questions.
- Tier 2 appraisal districts receive the Tier 3 questions and additional questions.
- Tier 1 appraisal districts receive the Tier 2 questions and additional questions.

What do tiers accomplish?

While the same set of laws apply to all appraisal districts, the types of property appraised and the types of appraisals performed varies based on the population of a county. The tiers address the following differences between appraisal districts:

- total value of all property;
- types of property appraised; and
- appraisal district size.

How are tiers determined?

Three tiers divide appraisal districts based on total population:

- Tier 1 = population of 120,000 or more
- Tier 2 = population of less than 120,000 to 20,000
- Tier 3 = population of less than 20,000

Why does PTAD publish two reports for each review?

PTAD sends preliminary reports to the chief appraisers to indicate where appraisal districts may have deficiencies and to allow an opportunity to cure those deficiencies before PTAD issues a final report. Often, minor issues are a quick fix, but major problems or deficiencies may take longer to rectify.

What happens if the appraisal district does not implement the MAP review recommendations?

PTAD refers appraisal districts that fail to implement MAP recommendations to the Texas Department of Licensing and Regulation (TDLR). Appraisal districts have one year to implement the recommendations after referral to TDLR.

Does the MAP affect school districts?

If an appraisal district fails to make timely changes concerning a failed mandatory question, a school district may lose its rights to exercise grace in the School District Property Value Study, if needed.

Why are superintendents and their boards notified of MAP results?

Tax Code Section 5.102 requires the Comptroller to send notification of final report releases to:

- the chief appraiser;
- the appraisal district board chair and members; and
- the superintendents of all school districts within the appraisal district boundaries.

What is a limited scope MAP review?

A limited scope MAP review has less questions than a regular MAP review. It includes the mandatory questions and limited yes/no questions in each of the four review areas.

How does an appraisal district qualify?

1. An appraisal district that received the International Association of Assessing Officers Certificate of Excellence in Assessment Administration can receive one limited scope MAP review.
2. An appraisal district is located in a Texas Governor-declared disaster county. It can request a limited scope review during the tax year that the disaster occurred if the appraisal district building records or computer system are destroyed, inaccessible, damaged, unusable or unsafe for 30 days or more or the appraisal district does not have the resources to undergo a full review due to extraordinary circumstances.

What is a targeted MAP review?

If PTAD determines via the School District Property Value Study that a school district's local value is not valid for three consecutive years, PTAD conducts an additional MAP review of the appraisal district that appraises property for that school district, called a targeted MAP review. PTAD provides recommendations to the appraisal district regarding appraisal standards, procedures and methodologies. The appraisal district must comply with the recommendations or be referred to TDLR.

For more information, visit our website: comptroller.texas.gov/taxes/property-tax

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