

CARSON COUNTY APPRAISAL DISTRICT

2018 Annual Operations Report for Property Owners

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Purpose

The purpose of this report is to better inform property owners within the boundaries of the Carson County Appraisal District and to comply with Standards Rule 6-7 of Uniform Standards of Professional Appraisal Practice (USPAP).

Introduction

Carson 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. Carson County Appraisal District is a political subdivision of the state. The provisions of the Texas Constitution, the Texas Property Tax Code, and the Rules of the Texas Comptroller's Property Tax Assistance Division govern the legal, statutory, and administrative operations and requirements of the appraisal district. The boundaries of the appraisal district are the county lines.

Governance

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 Panhandle, City of White Deer, City of Groom, Town of Skellytown, Panhandle ISD, White Deer ISD, Groom ISD, Panhandle Groundwater Conservation District and Carson County with the Carson 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 board has no legal authority over appraised property values and can only discuss the appraised property values with district staff in an open meeting.

The principal statutory responsibilities of the board are:

- establish the District office;
- hire the Chief Appraiser;
- adopt an annual operating budget;
- appoint an Appraisal Review Board;
- make general policies on District operations;
- approve contracts for necessary services, and;
- develop a written plan biennially for the periodic reappraisal of all properties within the District's boundaries.

2017 Board of Directors:

Dale Gabel - Chairman
Sherry Kramer-Secretary
Randy Kennedy
Chris Rapstine
Clifton Britten
Jackie Moore—County Tax Assessor/Collector

The Chief Appraiser is appointed by the Board and is the official spokesperson for the District. As the chief Administrator, the Chief Appraiser oversees all daily operations for the District. Pursuant District policy, the Chief Appraiser must be licensed as a Registered Professional Appraiser (RPA) with the Texas Department of Licensing and Regulations (TDLR) and serves at the pleasure of the board.

2018 Staff (with Certifications):

Beverly Casselberry, Chief Appraiser
Registered Professional Appraiser
Registered Texas Assessor/Collector

Emily Choate, Collections Clerk
Registered Tax Collector

The Appraisal Review Board (ARB) members are appointed by the board of directors. The primary function of the ARB is to settle timely protested disputes between property owners and the District. They are limited to serve all or part of three consecutive 2-year terms.

2018 Appraisal Review Board:

Darla Pulse – Chairman
Paul Detten
Kay Britten- Secretary
Warren “Red” Mills

The Agricultural Advisory Committee (Ag Committee) is appointed by the board with recommendations from the chief appraiser. The Ag Committee assists in determining typical standards and practices for agricultural activities such as income, yields, and expenses within Carson County. There are no term restrictions for this committee.

Responsibilities

The District is responsible for discovering, listing, and appraising properties for ad valorem tax purposes. The District is required to appraise property at 100% of its market value as of January 1 of each year. Other duties include, but are not limited to, maintaining correct ownership of properties; administering qualifications for various types of exemptions such as homestead, over 65, religious, charitable, and etc.; compiling parcel maps; and all functions involved in the assessment and collection of taxes.

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 Operations

The District appraises approximately 17,000 parcels including residential, commercial, vacant lots and rural land, business personal property, industrial, utility and mineral accounts.

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

- City Building Permits
- Field Discovery
- Filed Material/Mechanic's Liens
- Mobile Home Installation Reports

- Local Newspaper
- Advertisements
- Railroad Commission Reports (oil/gas)
- Realtor and Appraisers
- Public Records Information
- Word of Mouth

Carson County Appraisal District contracts with Pritchard and Abbott, Inc. to appraise minerals, industrial properties, and valuation of agricultural land in Carson County. The appraisal district certified a total market value of **\$1,652,015,760** for 2018. These totals do not include Rolling Stock certified by Comptroller's office. The following represents a summary of property types and their certified values for 2018:

Code	Property Type	Items	Market Value
A	Single Family Homes	2347	164,279,610
B	Multi Family Homes	11	1,479,400
C	Vacant Lot	554	2,237,730
DI	Qualified Ag Land	2124	71,573,380
D2	Non-Qualified Land	504	7,436,090
E	Farm & Ranch Improvements	744	54,242,090
FI	Commercial Real Property	286	18,168,540
F2	Industrial Real Property	60	898,965,540
G	Oil & Gas	7636	92,121,770
J	Utilities	764	224,640,930
LI	Commercial Personal Property	308	24,774,550
L2	Industrial Personal Property	6	205,710
MI	Tangible Personal Mobile Home	115	2,822,970
S	Special Inventory	3	1,157,910
X	Total Exempt Property	2198	76,707,330

Mass Appraisal Process – Approaches to Value

Texas laws require appraisal districts to appraise all property at its current market value. Carson County Appraisal District utilizes all three recognized approaches to value to determine local market values.

Market or Sales Comparison Approach: The market approach to value develops an estimate of value by comparing the subject property to similar properties that have recently sold. The focus is on sales prices of similar properties. It is the most reliable approach to value in an active sales market. This approach is best suited for residential properties.

Cost Approach: The cost approach to value estimates value by calculating what it would cost to develop a new property with the characteristics of the property being appraised then adjusting the cost to reflect the actual condition and circumstances. The calculated value of the structures is then added to the land value for an overall property value. This approach is very accurate for new properties. This is the best approach for unique properties where there are no sales and there is no income being derived from the property.

Income Approach: The income approach to value relies on the concept that income over a period of years can be capitalized or converted to a lump sum that represents what someone would pay to purchase the right to receive the income. This lump sum is also called present worth. It is the most meaningful value indicator for properties that produce income, such as, offices, apartments, or hotel/motels.

Field inspections and reappraisals are done on an annual basis. Ratio studies are performed each year as a method of measuring performance and testing schedules. Appraisal results are also tested by the Property Tax Division of the Texas Comptroller's office. Methods and procedures are also reviewed by the Property Tax Division.

Appeal & Protest Information

The District mails annual Notices of Appraised Values to applicable property owners as pursuant to the Texas Property Tax Code.

A property owner has a right to protest an action by the District for each tax year by mailing a written protest by May 31 or 30 days after the notice is mailed, whichever is later. Most disputes are resolved by meeting informally with an appraiser. If a property own still disagrees, they may appear before the Appraisal Review Board (ARB) if a timely protest was filed.

The ARB is a five person panel of local citizens that listen to testimony and then make a fair and impartial decision from the evidence presented at the hearing.

2017 protest information is as follows:

Total protests	607
Scheduled ARB Hearings	146
People who did not appear	123
Informal Protests withdrawn	462
Number of ARB Hearings	23

Any property owner that has questions regarding the appeal process is encouraged to call the District.

Taxing Entities & Exemption Data

The District is responsible for appraising all properties located within the 976 square mile boundary of Carson County. The District delineates the boundaries for each taxing jurisdiction and maintains separate data information for each entity.

The most common exemption is the residential homestead exemption. A property owner may file (free of charge).

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. *(Exception...Any new areas added to the home-site will cause the ceiling to be readjusted and set in the subsequent tax year.)*

Disabled Veterans:

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

Other commonly occurring exemptions are:

- Cemetery Exemptions
- Religious Organizations
- Primarily Charitable Organizations, and
- Veteran's Organizations

The taxing entities within the boundaries of Carson County and the exemptions offered by each entity are attached.

The tax rates for each taxing unit are also attached.

What is a homestead cap value?

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 increase each year because the market value is reflective of the annual local real estate market.

Cap value applies to residential homestead only. If this property is your residence homestead, the appraised value may not exceed the lesser of:

1. The market value of the property, or
2. The sum of –
 1. 10 percent of the appraised value of the property for the last year in which the property was appraised for taxation times the number of years since the property was last appraised.
 2. The appraised value of the property for the last year in which the property was appraised; and
 3. The market value of all new improvements to the property.

Additional Valuable Information

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

Additional valuable information is on the District's website at carsoncad.org.

The District's county map has a link on the website or may be viewed online at: <http://gis.bisconsultants.com/carsoncad/>

Contact Information

If you have questions about information contained in this report, contact:

Beverly Casselberry, RPA, RTA, CTA, CCA

Chief Appraiser

E-mail: beverlycasselberry@windstream.net

carsoncoappraisal@windstream.net

806-537-3569

CARSON COUNTY APPRAISAL DISTRICT

JUR	TAXING UNIT	2010	2011	2012	2013	2014	2015	2016	2017	TOTAL RATE
10	City of Groom M & O I & S	0.65718	0.839935 0.639935 0.20	0.820214 0.640214 0.18	0.85 0.70 0.15	0.9776 0.7276 0.25	1.04 0.79 0.25	1.13 0.87 0.26	1.20 0.94 0.26	3.231533
11	City of Panhandle M & O I & S	0.52	0.575 0.42 0.10	0.595 0.45 0.145	0.576 0.428041 0.147959	0.64 0.390469 0.249531	0.64 0.390469 0.249531	0.65 0.41098 0.23902	0.685 0.456718 0.228282	2.806533
12	Town of Skellytown	1.241811	1.241811	1.257257	1.257257	1.26	1.257335	1.268571	1.268571	3.200104
13	City of White Deer	0.564862	0.60871	0.58863	0.601849	0.601849	0.58986	0.565312	0.565312	2.496845
30	Panhandle ISD M & O I & S	1.48	1.48 1.04 0.44	1.48 1.04 0.44	1.48 1.04 0.44	1.48 1.04 0.44	1.48 1.04 0.44	1.48 1.04 0.44	1.48 1.04 0.44	2.121533
31	White Deer ISD M & O I & S	1.144	1.157 1.04 0.104	1.1543 1.04 0.1143	1.1528 1.04 0.1128	1.1528 1.04 0.1128	1.2832 1.0332 0.25	1.29 1.04 0.25	1.29 1.04 0.25	1.931533
32	Groom ISD M & O I & S	1.40	1.40 1.17 0.23	1.402 1.17 0.232	1.386 1.17 0.216	1.292 1.105 0.187	1.084 1.04 0.044	1.31 1.06 0.25	1.39 1.06 0.33	2.031533
33	Sanford-Fritch ISD M & O I & S	1.182	1.182 1.04 0.142	1.182 1.04 0.142	1.182 1.04 0.142	1.322 1.04 0.282	1.322 1.04 0.282	1.362 1.04 0.322	1.362 1.04 0.322	
61	Water District	0.0089	0.009151	0.00887	0.00848	0.00802	0.0079	0.00902	0.00905	
1	Carson County: General Fund Lateral Road Sp Rd & Bridge I & S	0.3243	0.349362 0.033728 0.051513 0.07019	0.360586 0.034788 0.053171 0.067680	0.348383 0.033590 0.051372 0.065241	0.358409 0.034531 0.052851 0.061130	0.369093 0.040959 0.062654 0.065302	0.381255 0.048450 0.074057 0.074189	0.420211 0.053037 0.081042 0.078193	
	Total County Tax	0.467223	0.504793	0.516225	0.498586	0.506921	0.538008	0.577951	0.632483	

PROPERTY TAX ASSISTANCE DIVISION PROPERTY CLASSIFICATION GUIDE

Code	Category Name	Description
A	Real Property: Single-Family Residential	Houses, condominiums and mobile homes located on land owned by the occupant.
B	Real Property: Multi-Family Residential	Residential structures containing two or more dwelling units belonging to one owner. Includes apartments but not motels or hotels.
C	Real Property: Vacant Lots and Tracts	Unimproved land parcels usually located within or adjacent to cities with no minimum or maximum size requirements.
D1	Real Property: Qualified Agricultural Land	All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1.
D2	Real Property: Non-Qualified Land	Acreage that is not qualified for productivity valuation and is rural in nature.
E	Real Property: Farm and Ranch Improvements	Improvements associated with land reported as Category D property, including all houses, barns, sheds, silos, garages, other improvements associated with arming or ranching and land separated from a larger tract for residential purposes.
F1	Real Property: Commercial	Land and improvements devoted to sales, entertainment or services to the public. Does not include utility property, which is included in Category J.
F2	Real Property: Industrial	Land and improvements devoted to the development, manufacturing, fabrication, processing or storage of a product, except for utility property included in Category J.
G	Oil, Gas and Other Minerals	Producing and non-producing wells, all other minerals and mineral interests and equipment used to bring the oil and gas to the surface, not including surface rights.
H	Tangible Personal Property: Non-business Vehicles	Privately owned automobiles, motorcycles, and light trucks not used to produce income.
J	Real and Personal Property: Utilities	All real and tangible personal property of railroads, pipelines, electric companies, and other utility companies.
L1	Personal Property: Commercial	All tangible personal property used by a commercial business to produce income, including fixtures, equipment and inventory.
L2	Personal Property: Industrial Wind Turbines	All tangible personal property used by an industrial business to produce income, including fixtures, equipment, wind turbines and inventory.
M	Mobile Homes and Other Tangible Personal Property	Taxable personal property not included in other categories, such as mobile homes on land owned by someone else. It also may include privately owned aircraft, boats, travel trailers, motor homes and mobile homes on rented or leased land.
N	Intangible Personal Property	All taxable intangible property not otherwise classified.
O	Real Property: Residential Inventory	Residential real property inventory held for sale and appraised as provided by Tax Code Section 23.12
S	Special Inventory	Certain property inventories of businesses that provide items for sale to the public. State law requires the appraisal district to appraise these inventory items based on business's total annual sales in the prior tax year. Category S properties include dealers' motor vehicle inventory, dealers' heavy equipment inventory, dealers' vessel and outboard motor inventory and retail manufactured housing inventory.

2018

AG-USE VALUATION SCHEDULE

Using Cash and Share Lease Five-Year Average

CLASS	PASTURE	DRYLAND	IRRIGATED
1			
2			\$ 330.00
3		\$ 188.00	\$ 274.00
4	\$ 70.00	\$ 140.00	\$ 169.00
5	\$ 48.00	\$ 123.00	
6	\$ 32.50	\$ 123.00	
7	\$ 22.00		

Wasteland \$ 17.21

MARKET VALUATION SCHEDULE

CLASS	PASTURE	DRYLAND	IRRIGATED
1			
2			\$ 1,125.00
3		\$ 750.00	\$ 950.00
4	\$ 650.00	\$ 650.00	\$ 700.00
5	\$ 550.00	\$ 550.00	
6	\$ 400.00	\$ 500.00	
7	\$ 350.00		
8			

Wasteland \$ 300.00
RHS \$ 6,000.00

6" Well = 90 AC (400-500 Gal Per Min.)
8" Well = 135 AC (750 Gal Per Min.)

Carson County

Mass Appraisal Report

Appraisal Date: January 1

	2012	2013	2014	2015	2016	2017	2018
Total Parcels	21,051	22,127	19,950	20,052	19,990	17,801	17,494
Total Owners	6,609	7,101	6,629	6,663	6,548	6,278	6,236

Residential:

Ratio Study Year	Neighborhood Adjustment	(2 yr) # of Sales	Median Ratio	Mean Ratio	Weighted Mean	COD	PRD
2015	100%	71	1.00	1.02	0.96	14	1.06
2016	100%	66	0.97	0.98	0.95	9	1.03
2017	100%	65	0.91	0.97	0.9	23	1.08
Average	100%	64	0.97	100	0.94	15	1.05

Exemptions	Homesteads	Over 65	Disabled	Widow	Disabled Vet	100% Dis Vet	Total
2015	992	648	43	0	57	14	1,754
2016	972	673	43	0	58	14	1,760
2017	970	696	41	0	59	14	1,780
2018	940	693	37	0	56	16	1,742

Farmland	Production Market	Productivity Loss	Ag Value
2015	522,034,240	456,409,140	65,625,100
2016	522,957,000	448,012,850	74,944,150
2017	523,309,750	452,935,160	70,574,590
2018	523,263,520	451,704,000	71,559,520

Year	Market Real Estate	Value Mineral	Total Market	Total Losses	Total Exemptions	Net Taxable Value
2015	863,765,762	891,775,790	1,755,541,552	685,627,770	31,205,560	1,038,708,222
2016	872,506,992	1,507,715,576	2,380,222,568	1,455,825,520	32,471,800	891,925,248
2017	866,951,430	1,358,357,360	2,225,308,790	1,539,863,030	32,810,630	652,635,130
2018	885,172,322	1,372,259,900	2,257,432,222	1,506,320,400	34,152,150	716,959,672

Abatement/VLA	Loss
2015	151,861,560
2016	930,220,640
2017	977,348,140
2018	942,339,210

New Improvements	H/S Improvements	Non-H/S Imps.	Total
2015	2,329,850	1,729,480	4,059,330
2016	1,125,410	1,182,860	2,308,270
2017	2,204,650	1,969,900	4,174,550
2018	2,531,810	2,232,530	4,764,340

City of Panhandle

Mass Appraisal Report

Appraisal Date: January 1

	2012	2013	2014	2015	2016	2017	2018
Total Parcels	1,561	1,590	1,557	1,565	1,569	1,527	1,566
Total Owners	1,111	1,112	1,115	1,129	1,131	1,104	1,123

Residential Neighborhood:

Ratio Study Year	Neighborhood Adjustment	(2 yr) # of Sales	Median Ratio	Mean Ratio	Weighted Mean	COD	PRD
2015	100%	33	1.00	1.00	0.98	7	1.02
2016	100%	38	0.98	0.98	0.96	9	1.02
2017	100%	35	0.90	0.96	0.90	19	1.07
Average	100%	32	0.97	0.99	0.96	12	1.03

Exemptions	Homesteads	Over 65	Disabled	Widow	Disabled Vet	100% Dis Vet	Total
2015	405	249	14	0	24	4	696
2016	394	261	14	0	26	4	699
2017	393	265	11	0	25	4	698
2018	387	263	11	0	24	5	690

Farmland	Production Market	Productivity Loss	Ag Value
2015	170,140	156,100	14,040
2016	170,140	153,480	16,660
2017	163,060	145,430	17,630
2018	163,060	145,260	17,800

Year	Market Real Estate	Value Mineral	Total Market	Total Losses	Total Exemptions	Net Taxable Value
2015	137,855,994	3,989,920	141,845,914	31,172,900	579,110	110,093,904
2016	141,168,344	4,072,260	145,240,604	31,638,960	567,000	113,034,644
2017	139,119,540	4,717,710	148,837,250	32,088,720	587,840	116,160,690
2018	146,742,134	4,751,600	151,493,734	32,665,430	672,170	117,680,974

New Improvements	H/S Imps.	Non-H/S Imps.	Total
2015	836,530	727,560	1,564,090
2016	284,450	254,500	538,950
2017	1,037,510	1,169,620	2,207,130
2018	874,040	1,827,380	2,701,420

City of White Deer

Mass Appraisal Report

Appraisal Date: January 1

Carson CAD	2012	2013	2014	2015	2016	2017	2018
Total Parcels	1,002	1,082	1,039	1,028	1,032	1,017	1,020
Total Owners	646	684	660	650	655	643	642

Residential Neighborhood

Ratio Study Year	Neighborhood Adjustment	(2 yr) # of Sales	Median Ratio	Mean Ratio	Weighted Mean	COD	PRD
2015	75%	16	0.98	0.99	0.97	12	1.02
2016	80%	16	0.95	0.96	0.95	6	1.01
2017	80%	13	0.99	1.04	0.97	20	1.08
Average	78%	15	0.97	100.00	0.96	13	1.03

Exemptions	Homesteads	Over 65	Disabled	Widow	Disabled Vet	100% Dis Vet	Total
2015	156	113	2	0	8	3	282
2016	160	114	3	0	7	2	286
2017	160	117	5	0	8	2	292
2018	152	120	5	0	7	3	287

Farmland	Production Market	Productivity Loss	Ag Value
	2015	453,870	406,290
2016	453,870	406,290	47,580
2017	453,870	393,200	60,670
2018	450,870	391,240	59,630

Year	Market Real Estate	Value Mineral	Total Market	Total Losses	Total Exemptions	Net Taxable Value
	2015	48,038,440	3,687,200	51,725,640	12,410,170	1,146,630
2016	51,332,510	3,872,680	55,205,190	12,366,310	1,091,550	41,747,330
2017	52,688,950	3,807,290	56,496,240	12,301,870	1,120,410	43,073,960
2018	54,343,470	3,846,150	58,189,620	12,369,640	1,231,520	44,198,185

New Improvements	H/S Imps.	Non-H/S Imps.	Total
2015	1,013,020	52,170	1,065,190
2016	462,210	413,320	875,530
2017	21,740	27,940	49,680
2018	436,250	256,630	692,880

City of Groom

Mass Appraisal Report

Appraisal Date: January 1

Carson CAD	2012	2013	2014	2015	2016	2017	2018
Total Parcels	501	509	509	509	506	507	506
Total Owners	347	350	350	350	349	353	351

Residential Neighborhood

Ratio Study Year	Neighborhood Adjustment	(2 yr) # of Sales	Median Ratio	Mean Ratio	Weighted Mean	COD	PRD
2015	71%	10	1.02	1.00	0.97	8	1.03
2016	71%	7	1.01	1.04	0.97	13	1.07
2017	71%	10	0.82	0.91	0.89	32	1.03
Average	71%	9	0.95	0.99	0.94	18	1.04

Exemptions	Homesteads	Over 65	Disabled	Widow	Disabled Vet	100% Dis Vet	Total
2015	99	77	3	0	8	1	188
2016	89	82	3	0	8	1	183
2017	88	87	3	0	8	1	187
2018	86	81	3	0	6	0	176

Farmland	Production Market	Productivity Loss	Ag Value
	2015	100,180	94,120
2016	96,420	90,430	5,990
2017	96,420	90,340	6,080
2018	95,280	88,630	6,650

Year	Market Real Estate	Value Mineral	Total Market	Total Losses	Total Exemptions	Net Taxable Value
2015	25,603,678	450,520	26,054,198	6,391,780	1,233,620	18,428,798
2016	26,062,408	417,720	26,480,128	6,212,900	1,328,590	18,938,638
2017	26,891,230	493,290	27,384,520	7,606,010	1,396,880	18,381,630
2018	38,601,298	317,772	28,919,070	7,481,560	1,243,350	20,194,160

New Improvements	H/S Imps.	Non-H/S Imps.	Total
2015	91,950	29,050	121,000
2016	5,520	76,930	82,450
2017	201,000	14,920	215,920
2018	23,030	26,190	49,220

Town of Skellytown

Mass Appraisal Report

Appraisal Date: January 1

Carson CAD	2012	2013	2014	2015	2016	2017	2018
Total Parcels	489	491	487	490	491	485	452
Total Owners	329	328	322	329	331	326	321

Residential Neighborhood

Ratio Study Year	Neighborhood Adjustment	(2 yr) # of Sales	Median Ratio	Mean Ratio	Weighted Mean	COD	PRD
2015	39% - 50%	5	1.04	1.06	0.93	21	1.14
2016	45%-55%	5	0.91	1.03	0.9	21	1.14
2017	45%-55%	7	0.91	0.93	0.9	16	1.04
Average		6	0.95	1.01	0.91	17	1.10

Exemptions	Homesteads	Over 65	Disabled	Widow	Disabled Vet	100% Dis Vet	Total
2015	70	62	5	0	6	2	145
2016	65	65	5	0	6	2	143
2017	67	67	4	0	6	2	146
2018	67	68	2	0	6	2	145

Farmland	Production Market	Productivity Loss	Ag Value
2015	0		
2016	0		
2017	0		
2018	0		

Year	Market Real Estate	Value Mineral	Total Market	Total Losses	Total Exemptions	Net Taxable Value
2015	7,448,760	396,160	7,844,920	1,086,070	124,120	6,634,730
2016	8,162,820	366,950	8,529,770	1,216,750	132,480	7,180,540
2017	7,898,350	388,190	8,286,540	1,232,280	135,730	6,918,530
2018	8,076,790	385,460	8,462,250	1,087,500	139,490	7,196,714

New Improvements	H/S Imps.	Non-H/S Imps.	Total
2015	1,750	400	2,150
2016	1,330	2,550	3,880
2017	4,090	5,700	9,790
2018	-	1,590	1,590

Sanford-Fritch ISD

Mass Appraisal Report

Appraisal Date: January 1

Carson CAD	2012	2013	2014	2015	2016	2017	2018
Total Parcels	413	413	411	412	410	413	412

Residential Neighborhood: Sanford-Fritch ISD overlapping into Carson CAD

Ratio Study Year	Neighborhood Adjustment	(2 yr) # of Sales	Median Ratio	Mean Ratio	Weighted Mean	COD	PRD
2015	70% - 90%	5	0.96	0.91	0.88	11	1.03
2016	75%-95%	8	0.96	0.92	0.94	13	0.98
2017	75%-95%	3	0.98	1.18	0.95	32	1.25
Average		5	0.95	0.98	0.91	17	1.08

Exemptions	Homesteads	Over 65	Disabled	Widow	Disabled Vet	100% Dis Vet	Total
2015	70	38	6	0	4	0	118
2016	73	33	6	0	4	0	116
2017	75	32	6	0	4	0	97
2018	73	32	5	0	6	0	116

Farmland	Production Market	Productivity Loss	Ag Value
2015	138,720	131,630	7,090
2016	142,950	135,010	7,940
2017	138,950	131,190	7,760
2018	133,950	125,760	8,190

Year	Market Real Estate	Value Mineral	Total Market	Total Losses	Total Exemptions	Net Taxable Value
2015	9,380,240	170,570	9,550,810	360,620	2,753,160	6,437,030
2016	9,961,870	145,430	10,107,300	325,570	3,647,290	6,134,440
2017	9,981,470	118,040	10,099,510	230,770	3,881,110	5,987,630
2018	10,471,710	76,563	10,548,273	239,610	3,617,230	6,691,433

New Improvements	H/S Imps.	Non-H/S Imps.	Total
2015	56,110	15,190	71,300

Panhandle ISD

Mass Appraisal Report

Appraisal Date: January 1

Carson CAD	2012	2013	2014	2015	2016	2017	2018
Total Parcels	8,869	10,492	8,236	8,279	8,185	7,402	7,192
Total Owners	2,728	2,842	2,814	2,838	2,811	2,694	2,674

Residential Neighborhood:

Ratio Study Year	Neighborhood Adjustment	(2 yr) # of Sales	Median Ratio	Mean Ratio	Weighted Mean	COD	PRD
2015	100%	33	1.00	1.00	0.98	7	1.02
2016	100%	38	0.98	0.98	0.96	9	1.02
2017	100%	35	0.90	0.96	0.90	19	1.07
Average	100%	35	0.97	0.99	0.97	12	1.04

Exemptions	Homesteads	Over 65	Disabled	Widow	Disabled Vet	100% Dis Vet	Total
2015	546	323	25	0	29	5	928
2016	538	339	24	0	31	6	938
2017	534	351	21	0	31	6	943
2018	519	351	20	0	29	8	927

Farmland	Production Market	Productivity Loss	Ag Value
2015	303,815,550	266,973,590	36,841,960
2016	304,555,510	262,548,240	42,007,270
2017	304,982,320	265,158,280	39,824,040
2018	305,071,000	264,538,440	40,532,560

Year	Market Real Estate	Value Mineral	Total Market	Total Losses	Total Exemptions	Net Taxable Value
2015	523,326,994	548,585,930	1,071,912,924	483,766,610	36,077,000	552,069,314
2016	528,620,814	747,442,310	1,276,063,124	740,694,790	45,327,650	490,040,684
2017	518,140,790	663,811,000	1,181,951,790	755,568,970	44,931,670	381,451,150
2018	528,080,274	589,232,763	1,117,313,037	321,692,090	46,119,930	749,501,017

VIA/LAVA	Loss
2015	160,726,570
2016	421,650,760
2017	388,877,090
2018	320,732,325

New Improvements	H/S Imps.	Non-H/S Imps.	Total
2015	920,980	931,230	1,852,210

White Deer ISD

Mass Appraisal Report

Appraisal Date: January 1

Carson CAD	2012	2013	2014	2015	2016	2017	2018
Total Parcels	9,660	11,774	9,259	9310	9,349	8,009	7,902
Total Owners	3,044	3,392	3,003	3005	2,915	2,728	2,688

Residential Neighborhood:

Ratio Study Year	Neighborhood Adjustment	(2 yr) # of Sales	Median Ratio	Mean Ratio	Weighted Mean	COD	PRD
2016	80%	19	0.94	0.95	0.94	6	1.01
2017	80%	18	0.99	1.00	0.91	21	1.02
Average	78%	18	0.98	1.00	0.96	14	1.02

Exemptions	Homesteads	Over 65	Disabled	Widow	Disabled Vet	100% Dis Vet	Total
2015	260	192	9	0	15	7	483
2016	256	199	10	0	14	6	485
2017	257	207	11	0	15	6	496
2018	249	210	9	0	14	7	489

Farmland	Production Market	Productivity Loss	Ag Value
	2015	131,506,190	116,472,790
2016	131,552,810	114,545,760	17,007,050
2017	131,473,700	115,335,420	16,138,280
2018	131,317,100	114,904,760	16,412,340

Year	Market Real Estate	Value Mineral	Total Market	Total Losses	Total Exemptions	Net Taxable Value
	2015	204,977,630	313,278,010	518,255,640	130,005,170	14,451,640
2016	207,432,190	455,208,980	662,641,170	317,236,730	15,772,390	329,632,050
2017	207,801,860	307,271,650	515,073,510	288,055,380	16,079,410	210,938,720
2018	210,885,840	297,978,444	508,864,284	128,210,170	16,425,740	364,228,374

New Improvements	H/S Imps.	Non-H/S Imps.	Total
2015	1,017,670	106,840	1,124,510

Groom ISD

Mass Appraisal Report

Appraisal Date: January 1

Carson CAD	2012	2013	2014	2015	2016	2017	2018
Total Parcels	2,117	2,456	2,052	2061	2054	1,986	961
Total Owners	1,126	1,235	1,127	1145	1134	1,158	576

Residential Neighborhood:

Ratio Study Year	Neighborhood Adjustment	(2 yr) # of Sales	Median Ratio	Mean Ratio	Weighted Mean	COD	PRD
2015	71%	10	1.02	1.00	0.97	8	1.03
2016	71%	7	1.01	1.04	0.97	13	1.07
2017	71%	10	0.82	0.91	0.89	32	1.03
Average	71%	0.09	0.95	0.99	0.94	16	1.03

Exemptions	Homesteads	Over 65	Disabled	Widow	Disabled Vet	100% Dis Vet	Total
2015	116	95	3	0	9	2	225
2016	105	102	3	0	9	2	221
2017	104	106	4	0	9	2	225
2018	99	100	3	0	7	1	210

Farmland	Production Market	Productivity Loss	Ag Value
2015	86,573,780	72,831,130	13,742,650
2016	86,705,730	70,783,840	15,921,890
2017	86,722,090	72,117,300	14,604,790
2018	86,741,470	72,135,040	14,606,430

Year	Market Real Estate	Value Mineral	Total Market	Total Losses	Total Exemptions	Net Taxable Value
2015	126,078,498	305,235,480	431,313,978	80,362,040	4,299,500	346,652,438
2016	126,489,718	304,918,866	431,408,584	345,256,630	6,172,890	79,979,064
2017	131,410,180	387,156,680	518,566,860	79,445,840	6,231,340	504,389,680
2018	135,732,098	347,717,106	483,449,204	79,496,290	5,920,160	398,032,754

New Improvements	H/S Imps.	Non-H/S Imps.	Total
2015	335,090	657,530	992,620

Water District

Mass Appraisal Report

Appraisal Date: January 1

Carson CAD	2012	2013	2014	2015	2016	2017	2018
Total Parcels	21,051	25,127	19,950	20,052	19,990	17,801	17,494

Residential Neighborhood: Appraisal District

Ratio Study Year	Neighborhood Adjustment	(2 yr) # of Sales	Median Ratio	Mean Ratio	Weighted Mean	COD	PRD
2015	100%	71	1.00	1.02	0.96	14	1.06
2016	100%	67	0.97	0.98	0.95	9	1.03
2017	100%	65	0.91	0.97	0.9	23	1.08
Average	100%	68	0.97	100.00	0.95	15	1.05

Exemptions	Homesteads	Over 65	Disabled	Widow	Disabled Vet	100% Dis Vet	Total
2015	992	648	43	0	57	14	1,754
2016	972	673	43	0	58	14	1,760
2016	970	696	41	0	59	14	1,780
2017	940	693	37	0	56	16	1,742

Farmland	Production Market	Productivity Loss	Ag Value
2015	522,034,240	456,409,140	65,625,100
2016	522,957,000	448,012,850	74,944,150
2017	523,309,750	452,735,160	70,574,590
2018	523,263,520	451,704,000	71,559,520

Year	Market Real Estate	Value Mineral	Total Market	Total Losses	Total Exemptions	Net Taxable Value
2015	863,765,762	891,775,790	1,755,541,552	533,785,140	1,642,300	1,220,114,112
2016	872,506,992	1,507,715,576	2,380,222,568	525,604,880	1,750,290	1,852,867,398
2017	866,951,430	1,358,357,360	2,225,308,790	531,473,150	1,226,650	1,692,608,990
2018	885,172,322	1,235,033,910	2,120,206,232	529,638,750	2,025,690	1,588,541,792

New Improvements	H/S Imps.	Non-H/S Imps.	Total
2015	2,329,850	1,729,480	4,059,330

2'018

CAD 033 CARSON

CATEGORY	FINAL VALUE/ACRE
Irrigated Cropland	\$325.60
Dry Cropland	\$178.20
Improved Pasture	\$0.00
Native Pasture	\$46.20

CAP RATE 0.1000

IRRIGATED CROPLAND		
	Cash or Share Lease	Net To Land
2010	S	\$79.85
2011	S	\$51.39
2012	S	\$11.77
2013	S	\$45.93
2014	S	\$15.90
2015	S	\$40.32
2016	S	\$48.87
5 Year Average NTL		\$32.56
IRRIGATED CROPLAND VALUE \$325.60		

IMPROVED PASTURELAND	
	Net To Land
2010	\$0.00
2011	\$0.00
2012	\$0.00
2013	\$0.00
2014	\$0.00
2015	\$0.00
2016	\$0.00
5 Yr Avg NTL \$0.00	
IMPROVED PASTURE VALUE \$0.00	

DRY CROPLAND		
	Cash or Share Lease	Net To Land
2010	S	\$20.62
2011	S	\$16.18
2012	S	\$11.81
2013	S	\$18.82
2014	S	\$7.31
2015	S	\$20.37
2016	S	\$30.77
5 Year Average NTL		\$17.82
DRY CROPLAND VALUE \$178.20		

NATIVE PASTURELAND	
	Net To Land
2010	\$4.62
2011	\$1.62
2012	\$4.62
2013	\$4.62
2014	\$4.62
2015	\$4.62
2016	\$4.62
5 Yr Avg NTL \$4.62	
NATIVE PASTURE VALUE \$46.20	

Appeals Data

	2017
How many protests were filed?	51
Of that total, how many protests were filed by persons designated as agents?	28
How many protests were scheduled for hearings before the appraisal review board?	46
Of that total, how many hearings were cancelled because no one appeared (or "no shows")?	16
How many "no shows" were filed by agents?	9
Of that total, how many hearings were scheduled for residential property?	6
Of that total, how many hearings were scheduled for commercial real and commercial personal property?	14
How many property owners participated in informal hearings?	27
How many concerns, inquiries, or filed protests were resolved in this manner?	27
How many informal concerns resulted in a reduction in value?	27
How many property owners who filed a protest appeared before the appraisal review board?	3
Of the property owners who appeared before the appraisal review, how many received reductions?	0

		2018		CARSON COUNTY APPRAISAL DISTRICT					
EXEMPTIONS BY JURISDICTION:									
	Homestead	Over 65	Disabled	Disabled Vet	Over 65 Optional	Optional Percentage	with Minimum	Ceiling	Discounts
Carson Co				yes	\$3,000 Lat. Rd.		5% or \$5,000		3*2*1*
Carson Co/Lat Rd							\$ 3,000		
City of Groom				yes	\$ 15,000				
City of Panhandle				yes					
Town of Skellytown				yes					
City of White Deer				yes	\$ 7,500				
Panhandle ISD	\$ 25,000	\$ 10,000	\$ 10,000	yes		20%	5% or \$5,000	yes	
White Deer ISD	\$ 25,000	\$ 10,000	\$ 10,000	yes		10%	5% or \$5,000	yes	
Groom ISD	\$ 25,000	\$ 10,000	\$ 10,000	yes				yes	
Water District				yes					

	Tax Freeport ?	Tax Goods-in-Transit ?	Disabled Vet	Amt.
Carson Co	yes	no	10-29%	\$ 5,000
City of Groom	yes	yes	30-49%	\$ 7,500
City of Panhandle	no	no	50-69%	\$ 10,000
Town of Skellytown	yes	no	70-100%	\$ 12,000
City of White Deer	yes	yes	100% Unemployable	100%
Panhandle ISD	no	yes		
White Deer ISD	yes	yes	DV exemption may be applied to any property that has a taxable value.	
Groom ISD	yes	yes	It is not a H/S Exemption.	
Water District	yes	yes		