

# BAYLOR COUNTY APPRAISAL DISTRICT

## PLAN FOR PERIODIC REAPPRAISAL

2015/2016

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## **TAX CODE REQUIREMENTS:**

Passage of Senate Bill 1652 amended Section 6.05 of the Texas Property Tax Code by adding Subsection (i) to read as follows:

- (i) To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearing, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the Comptroller within 60 days of the approval date.

### **Plan for Periodic Reappraisal Requirements:**

Senate Bill 1652 amends Section 25.18, Subsections (a) and (b) to read as follows:

- (a) Each appraisal office shall implement the Plan for Periodic Reappraisal of property approved by the board of directors under Section 6.05 (i).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least every three years:
  - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches:
  - (2) Identifying and updating relevant characteristics of each property in the appraisal records:
  - (3) Defining market areas in the district:
  - (4) Identifying property characteristics that affect property value in each market area including:
    - a. the location and market area of property:
    - b. physical attributes of property, such of size, age, and condition
    - c. legal and economic attributes: and

- d. easements, covenants, leases, reservations, contracts, declarations, special assessments ordinances or legal restrictions;
- (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
- (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- (7) Reviewing the appraisal results to determine value.

#### **REVALUATION DECISION (REAPPRAISAL CYCLE):**

The Baylor County Appraisal District, by policy adopted by the Board of Directors and the Chief Appraiser, reappraise all property in the district every other year. All properties inside the City and surrounding abstracts will be reappraised in odd number of years and all other properties will be reappraised in even number of years.

#### **PERFORMANCE ANALYSIS:**

Performance Analysis— the equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area with property reporting categories. Ratio studies are conducted in compliance with the current STANDARD ON RATIO STUDIES of the International Association of Assessing Officers. Mean, Median, and weighted ratios are calculated for properties in reporting categories to measure the level of appraisal accuracy. The mean ratio is calculated in each reappraise category to indicate the level of appraisal accuracy by property reporting category. In 2015, the reappraisal year, this analysis is used to develop the starting point for establishing the level and accuracy of appraisal performance. In 2015 any reporting category that may have been excluded from reappraisal due to lack of data to support reappraisal will be tested and analyzed to arrive at an indication of uniformity or equity of existing appraisals.

#### **ANALYSIS OF AVAILABLE RESOURCES;**

Staffing and budget requirements for tax year 2015 are detailed in the 2015 budget, as adopted by the Board of Directors of the Baylor County Appraisal District and attached to the written biennial plan by reference. This reappraisal plan is adjusted to reflect the available staffing in the tax year 2015 and in the year 2016.

Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. In the reappraisal year, real property appraisal depreciation tables are tested against verified sales data to ensure they represent current market data. Personal property density schedules are tested and analyzed based on renditions and prior documentation. Due to lack of sales of personal property in the district, the Comptroller's Guide is utilized to appraise personal property and for testing and analysis purposes.

Information Systems (IS) support is detailed and system upgrades are scheduled. Existing maps and data requirements are continually updated and kept current.

## **PLANNING AND ORGANIZATION;**

A calendar of key events with critical completion dates is prepared for each area of work. This calendar identifies key events for appraisal, clerical, custom service, and information systems. A calendar prepared for tax years 2015 and 2016. Production standards for field activities are calculated and incorporated in the planning and scheduling process.

## **MASS APPRAISAL SYSTEM:**

Computer Assisted Mass Appraisal (CAMA) system revisions are completed by the Information System Software Provider. System revisions and procedures are performed by the Provider. Baylor County Appraisal District contracted with the firm of Pritchard and Abbott, Inc. for these services.

## **Real Property Valuations**

Revisions to cost models, income models and market models are specified, updated, and tested each tax year.

Cost schedules are tested with market data (sales) to insure that the appraisal district is in compliance with Texas Property Tax code, Section 23.001. Replacement cost new tables as well as depreciation tables are tested for accuracy and uniformity using ratio study tools and compared with cost data from recognized industry leaders, such as Marshall and Swift.

Land schedules are updated using current market data (sales) and then tested with ratio study tools. Value schedules are developed and tested on a pilot basis with ratio study tools.

## **Person Property Valuation**

Density schedules are tested using data received during the previous tax year from renditions and hearing documentation. Valuation procedures are reviewed modified as needed and tested. The latest edition of the comptrollers Guide us utilized heavily in the appraisal of personal property in the district.

## **Notice Process**

25.19 appraisal notice forms are provided by the (IS) Provider. The Provider reviews and edits for updates and changes required by legislative mandates. The appraisal district publishes, in the local newspaper, information about the notices and how to protest. The appraisal district makes available the latest copy of the Comptroller's pamphlet *Taxpayer's Rights, Remedies, and Responsibilities*.

## **Hearing Process**

Protest hearing scheduling for informal and formal Appraisal Review Board hearings is reviewed and updated as required. Standards of documentation are reviewed and amended as required. The appraisal district hearing documentation is reviewed and updated to reflect the current valuation process and requirements. Compliance with House Bill 201 is insured.

## **DATA COLLECTION REQUIREMENTS:**

Field and office procedures are reviewed and revised as required for data collection. Activities for each tax year include new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of the universe of properties on a specific cycle, and field or office verification of sales data and property characteristics.

## **New Construction/Demolition**

New construction field and office review procedures are identified and revised as required. The City of Seymour does not provide a list of new construction, but informs the appraisal district when a demolition occurs. Additionally, the Banner newspaper articles are kept throughout the year for reference purposes.



## **Remodeling**

Properties with extensive improvements remodeling are identified and field inspections are scheduled to update property characteristic data.

## **Re-Inspection of Problematic Market Areas**

Real property market areas, by property classification, are tested for low or high ratio sales and/or high coefficients of dispersion. Market areas that fail any or all of these tests are determined to be problematic, field inspections are scheduled to verify and/or correct property characteristic data. Additional sales data is researched and verified.

## **Re-Inspection of the Universe of Properties**

The International Association of Assessing Officers' *Standard on Mass Appraisal of Real Property* specifies that the universe of properties should be re-inspected on a cycle of 3 years. The re-inspection includes physically viewing the property, photographing, and verifying the accuracy of the existing data. The field appraiser has an appraisal card of each property to be inspected and makes notes of changes, depreciation changes, remodeling, additions, etc. The annual re-inspection requirements for tax year 2015 and 2016 are identified and scheduled in the written reappraisal plan.

## **Field or Office Verification of Sales Data and Property Characteristics**

Sales information must be verified and property characteristic data contemporaneous with the date of the sale captured. The sales ratio tools require that the property that sold must equal the property appraised in order that statistical results will be valid.

## **PILOT STUDY BY TAX YEAR:**

The market area in the City of Seymour and the county of Baylor is determined by all property in Baylor County. With only one town in the county the market area is the entire county area. All land sales are used to determine the market value of the land in Baylor County. All crop land sales are used to determine the value of the crop land in Baylor County. The location of the land in Baylor County has little to do with market value. Residential property studies have indicated that the location of the residential property in the city does not indicated any rise in market value due to location. Seymour does have zoning laws, but the zoning laws have just started being enforced within the past year. All different types and conditions of residential housing can be found throughout Seymour. All sales thought out the city of Seymour are used to determine the market value of residential property. Ratio studies are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability. Actuarial test results are compared with anticipated results and those models not performing satisfactorily are defined and retested. The procedures used for model specification and calibration are in compliance with USPAP, STANDARD RULE 6.

## **VALUATION BY TAX YEAR:**

Using market analysis of comparable sales and locally tested cost data, valuation models (Cost Per Square Foot Schedules) are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies. Performance standards are those as established by the *IAAO Standard on Ratio Studies*. Property values in all markets areas are updated each appraisal year.

## **THE MASS APPRAISAL REPORT:**

Each tax year, the required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar ( on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6-8 of the *Uniform Standards of Professional Appraisal Practice*. The signed certification by the Chief appraiser is compliant with STANDARD RULE 6-9 of *USPAP*. The mass appraisal report is attached to this reappraisal plan by reference.

## **VALUE DEFENSE:**

Evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested.

# **THE WRITTEN REAPPRAISAL PLAN FOR BAYLOR COUNTY APPRAISAL DISTRICT**

## **PLANNING A REAPPRAISAL**

Variation in reappraisal requirements requires Baylor County Appraisal district to carefully plan its work before beginning any reappraisal. Although the planning process may vary in specifics, it should involve five (5) basic steps:

1. Assess current performance
2. Set reappraisal goals
3. Assess available resources and determined needs
4. Re-evaluate goals and adjust as necessary
5. Develop a work plan

## **STEPS IN A REAPPRAISAL**

The International Association of Assessing Officers (IAAO) textbook Property Appraisal and Assessment Administration lists ten steps in a reappraisal. These steps outline those activities performed by Baylor County Appraisal district for the completion of periodic reappraisals. Activities are listed below in the order in which they occur:

### **Performance Analysis**

- \* ratio study
- \* equity of existing value
- \* consistency of values with market activity

### **Revaluation Decision:**

- \* statutory - at least once every three years
- \* administrative policy

### **Analysis of Available Resources:**

- \* staffing
- \* budget
- \* existing practices
- \* information system support
- \* existing data and maps

4. **Planning and Organization**
  - \* target completion dates
  - \* identify performance objectives
  - \* specific action plans and schedules
  - \* identify critical activities with completion dates
  - \* set production standards for field activities
5. **Mass Appraisal System:**
  - \* Forms and procedures revised as necessary
  - \* CAMA (computer assisted mass appraisal) system revisions as required
6. **Conduct Pilot Study**
  - \* test/new revised appraisal methods as applicable
  - \* conduct ratio studies
  - \* determined if values are accurate and reliable
7. **Data Collection**
  - \* building permits and other sources of new construction
  - \* check properties that have undergone remodeling
  - \* inspection of problematic properties
  - \* inspection of universe of properties on a cyclic basis
8. **Valuation:**
  - \* Market analysis (based on ratio studies)
  - \* schedules development
  - \* application of revised schedules
  - \* calculation of preliminary values
  - \* test of values for accuracy and uniformity
9. **The Mass Appraisal Report**
  - \* establish scope of work
  - \* compliance with Standard Rule 6-7 of USPAP
  - \* signed certification by the chief appraiser as required by Standards Rule 6-8 of USPAP
10. **Value Defense:**
  - \* prepared and deliver notices of value to property owners
  - \* hold informal hearings
  - \* schedule and hold formal appeal hearings
    - \*\*\* Note- the burden of proof (evidence) of market values and equity falls on the appraisal district. \*\*

## **Baylor County Appraisal District**

### **Residential, Commercial, Rural, and Personal Property 2015/2016 Reappraisal Plan**

Pursuant to Section 25.18 of the Texas Property Tax Code, the Baylor County Appraisal District has established the following reappraisal plan to provide for the reappraisal of all property within the district at least every two years. The plan establishes a two-fold approach:

1. Two Year Cycle:
  - a. Every Odd Year all residential and commercial property will be reappraised, by physical inspection, aerial photographs, maps, and property sketches regardless of any ration study/ report findings.
  - b. Every even Year all Rural Land in Baylor County and the Seymour ISD will be reappraised by physical inspection, aerial photographs, maps and property sketches regardless of any ration study/ report findings.
- \*\*\*\* Note: All income producing personal property and personal property (vehicles, motor homes, travel trailers, ect.) with in CAD will be reappraised on an annual basis, regardless of its location.
2. Annual Ratio Reports: In addition to the two year cycle stated above, ratio studies shall be performed annually to determine areas or categories of properties within the CAD which need to be reappraise within the current year based on sales ratios. Any areas or categories whose ratio are above or below statutory requirements shall be reappraise in the current year regardless of the area in which they are located.

This two-fold approach will insure not only that all residential and commercial property within the CAD is reappraise at once every two years, but also that all other categories within the CAD are reviewed annually so that the appraisal district stays current with respect to market value in those areas where residential and /or commercial property values appear to be changing rapidly.

## Organization

Field inspections are carried out by the chief appraiser. The field appraiser physically inspects areas required by the appraisal cycle, checks all existing data, works building permit, photographs of improvements, draws plans of new improvements for entry into the computer, rechecks any property on which a question or problem has arisen.. Other duties may be required and will be executed upon direction of the chief appraiser. Data entry of field work notes and sketches is performed by appraisal district staff.

The chief appraiser performs market analysis. Sales data is gathered throughout the year from deed records, sales confirmation letters from property owners, and other sources. The market data is analyzed, sales data confirmed, outliers are identified, existing classification system is reviewed, market schedules are reviewed and updated as necessary, and final market schedules are applied to the universe of properties.

## 2015 Reappraisal Schedule

|               |   |
|---------------|---|
| October 2014  | Send tax statements. Begin reappraisal of subdivisions in town. Collect sales information. Collect taxes.   |
| November 2014 | Continue reappraisal. Review neighborhoods, collect taxes.  |
| December 2014 | Reappraisal activities and collect taxes.   |
| January 2015  | Statuary appraisal date for most categories of taxable property. Business personal property rendition being mailed. Agricultural applications mailed to property owners where deed transfer occurred in the prior year, if not all ready mailed. Reappraisal activities continued and collect information on income and expenses for appropriate property types. Process incoming renditions and collect taxes. |
| February 2015 | Collect and review sales information. Prepare ratio studies and start analyzing results. Finish reappraisal of residential and commercial property. Process renditions. Collect taxes.  |
| March 2015    | Prepare final ratio studies. Process renditions. Collect taxes  |

|             |   |
|-------------|---|
| April 2015  | Finalized reappraisal process. Process renditions. April 15, deadline for business renditions to be filed with appraisal district. Real Property data to vendors for printing appraisal notices. Collect taxes. |
| May 2015    | Mail Appraisal Notices. Informal meeting with tax payers in person or by phone. Collect taxes. Update all records to the mapping system   |
| June 2015   | Formal protest hearings. Collect taxes. Update mapping system. Collect taxes.   |
| July 2015   | Prepare 2014 Budget. Certify 2013 Appraisal Roll. Update mapping system. Collect taxes  |
| August 2015 | Effective tax rates for all entities. Collect taxes.  |

## 2016 REAPPRAISAL PLAN

|               |  |
|---------------|--|
| October 2015  | Send tax statements, Begin reappraisal of out of town Properties beginning in the southwest corner of Baylor county continuing on a Northeast direction.   |
| November 2015 | Continue reappraisal in southwest quadrant of the county. Finish southwest quadrant and begin the south east quadrant to Hwy 283 South. Start Northwest quadrant and go southeast.               |
| December 2015 | Conclude Northwest quadrant to Vernon Highway  |
| January 2016  | Finish Northwest quadrant. Collect and review sales information and start to prepare ratio studies. Begin Reappraisal in southeast quadrant and continue to the Northeast section of the county. |
| February 2016 | Finish the reappraisal of out of town property. Finish ratio studies   |
| March 2016    | Reappraise lake property on Lake Diversion and Lake Kemp.  |
| April 2016    | Make sure all renditions are worked.   |
| May 2016      | Send Notices   |
| June 2016     | Formal Protest and prepare budget for 2015.  |
| July 2016     | Certify Values   |
| August 2016   | Do effective tax rate for all entities.  |



**Baylor County Appraisal District  
Approved 2015 Budget**

| Income Allotment  | Approved 2013 Budget | Approved 2014 Budget | Approved 2015 Budget |              |               |
|---|----------------------|----------------------|----------------------|--------------|---------------|
| Previous Year Levy  | \$ 3,328,707.00      | \$ 3,490,452.08      | \$ 3,616,030.82      |              |               |
| Seymour ISD   | \$ 83,656.78         | \$ 83,696.95         | \$ 85,706.12         |              |               |
| Baylor County   | \$ 61,194.68         | \$ 60,620.95         | \$ 63,400.60         |              |               |
| City of Seymour   | \$ 13,446.88         | \$ 12,974.95         | \$ 13,268.77         |              |               |
| Seymour Hospital  | \$ 18,894.98         | \$ 18,770.95         | \$ 19,030.41         |              |               |
| RPGWCD  | \$ 2,242.98          | \$ 2,102.95          | \$ 2,153.06          |              |               |
| Olney ISD   | \$ 1,563.70          | \$ 1,833.25          | \$ 1,702.81          |              |               |
| Total Income  | \$ 181,000.00        | \$ 180,000.00        | \$ 185,261.77        |              |               |
| Total Income  | \$ 181,000.00        | \$ 180,000.00        | \$ 185,261.77        |              |               |
| Expenses Payroll  |                      |                      |                      | Appraisal    | Collection    |
| Ronnie Hargrove   | \$ 51,000.00         | \$ 51,000.00         | \$ 52,000.00         | \$ 52,000.00 |               |
| Beth Hmcirik  | \$ 25,100.00         | \$ 25,850.00         | \$ 26,850.00         |              | \$ 26,850.00  |
| New Employee  | \$ 16,640.00         | \$ 17,475.00         | \$ 18,500.00         | \$ 6,200.00  | \$ 12,300.00  |
| Retirement(7%)  | \$ 6,500.00          | \$ 6,610.00          | \$ 6,814.50          | \$ 3,407.25  | \$ 3,407.25   |
| Social Security (6.2%)  | \$ 5,750.00          | \$ 5,850.00          | \$ 6,035.70          | \$ 3,017.85  | \$ 3,017.85   |
| Medicare (1.45%)  | \$ 1,350.00          | \$ 1,370.00          | \$ 1,411.57          | \$ 705.78    | \$ 705.79     |
| TWC Workman Comp.   | \$ 600.00            | \$ 600.00            | \$ 600.00            | \$ 300.00    | \$ 300.00     |
| Insurance   | \$ 5,760.00          | \$ 5,760.00          | \$ 7,200.00          | \$ 2,400.00  | \$ 4,800.00   |
| Total   | \$ 112,700.00        | \$ 114,515.00        | \$ 119,411.77        | \$ 68,030.88 | \$ 51,380.89  |
| Operating Expenses  |                      |                      |                      |              |               |
| App. Review Board   | \$ 300.00            | \$ 300.00            | \$ 450.00            | \$ 450.00    | \$ -          |
| Audits  | \$ 5,500.00          | \$ 5,500.00          | \$ 6,500.00          | \$ 3,250.00  | \$ 3,250.00   |
| Dues and Subscriptions  | \$ 2,500.00          | \$ 2,500.00          | \$ 2,000.00          | \$ 1,000.00  | \$ 1,000.00   |
| Insurance (Building)  | \$ 1,800.00          | \$ 1,800.00          | \$ 1,800.00          | \$ 900.00    | \$ 900.00     |
| Maintanence   | \$ 2,000.00          | \$ 2,000.00          | \$ 2,000.00          | \$ 1,000.00  | \$ 1,000.00   |
| Office Equipment  | \$ 250.00            | \$ 250.00            | \$ 250.00            | \$ 125.00    | \$ 125.00     |
| Office Supplies   | \$ 1,000.00          | \$ 1,000.00          | \$ 1,000.00          | \$ 500.00    | \$ 500.00     |
| P&A Minerals  | \$ 9,000.00          | \$ 9,000.00          | \$ 9,000.00          | \$ 4,500.00  | \$ 4,500.00   |
| P&A On-line Contract  | \$ 26,450.00         | \$ 21,100.00         | \$ 21,100.00         | \$ 10,550.00 | \$ 10,550.00  |
| P&A Website   | \$ 1,500.00          | \$ 1,500.00          | \$ 1,750.00          | \$ 875.00    | \$ 875.00     |
| Postage   | \$ 6,500.00          | \$ 6,500.00          | \$ 6,500.00          | \$ 500.00    | \$ 6,000.00   |
| Printing  | \$ 1,000.00          | \$ 1,000.00          | \$ 1,000.00          | \$ 250.00    | \$ 750.00     |
| Schools   | \$ 3,000.00          | \$ 3,000.00          | \$ 3,000.00          | \$ 500.00    | \$ 2,500.00   |
| Telephone   | \$ 3,000.00          | \$ 3,000.00          | \$ 3,000.00          | \$ 1,500.00  | \$ 1,500.00   |
| Travel  | \$ 5,500.00          | \$ 5,500.00          | \$ 5,500.00          | \$ 4,000.00  | \$ 1,500.00   |
| Utilities   | \$ 3,000.00          | \$ 3,000.00          | \$ 3,000.00          | \$ 1,500.00  | \$ 1,500.00   |
| Subtotal  | \$ 72,300.00         | \$ 66,950.00         | \$ 67,850.00         | \$ 31,400.00 | \$ 36,450.00  |
| Total   | \$ 185,000.00        | \$ 181,465.00        | \$ 187,261.77        | \$ 99,430.88 | \$ 87,830.89  |
| Credit  | \$ 4,000.00          | \$ 1,465.00          | \$ 2,000.00          | \$ 1,000.00  | \$ 1,000.00   |
|   | \$ 181,000.00        | \$ 180,000.00        | \$ 185,261.77        | \$ 98,430.88 | \$ 86,830.89  |
| % of levy   |                      |                      |                      |              |               |
| Seymour ISD   | 46.1                 | \$ 46.33             | \$ 0.4610            |              | \$ 98,430.88  |
| Baylor County   | 33.69                | \$ 33.51             | \$ 0.3406            |              | \$ 86,830.89  |
| City of Seymour   | 7.31                 | \$ 7.04              | \$ 0.0700            |              | \$ 185,261.77 |
| Seymour Hospital  | 10.32                | \$ 10.26             | \$ 0.1011            |              |               |
| RPGWCD  | 1.12                 | \$ 1.00              | \$ 0.0100            |              |               |
| Olney ISD   | 1.46                 | \$ 1.86              | \$ 0.0173            |              |               |
| Total   | 100                  | \$ 100.00            | \$ 1.0000            |              |               |
| LEVY X Percentage   |                      |                      |                      |              |               |
| Seymour ISD   | \$ 83,441.00         | \$ 83,394.00         | \$ 85,405.67         | \$ 300.45    | \$ 85,706.12  |
| Baylor County   | \$ 60,978.90         | \$ 60,318.00         | \$ 63,100.15         | \$ 300.45    | \$ 63,400.60  |
| City of Seymour   | \$ 13,231.10         | \$ 12,672.00         | \$ 12,968.32         | \$ 300.45    | \$ 13,268.77  |
| Seymour Hospital  | \$ 18,679.20         | \$ 18,468.00         | \$ 18,729.96         | \$ 300.45    | \$ 19,030.41  |
| RPGWCD  | \$ 2,027.20          | \$ 1,800.00          | \$ 1,852.61          | \$ 300.45    | \$ 2,153.06   |
| Olney ISD   | \$ 1,563.70          | \$ 1,833.25          | \$ 1,702.80          | \$ -         | \$ 1,702.80   |
| Total   | \$ 179,921.10        | \$ 178,485.25        | \$ 183,759.52        | \$ 1,502.25  | \$ 185,261.77 |
| Olney ISD portion is only on the appraisal cost, because we do not collect for them. Their percentage is based on \$98,430.88 |                      |                      |                      |              |               |