

Deaf Smith County Appraisal District

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July 25, 2014

Property Tax Assistance Division
Attn: Liz Alvarado
P.O. Box 13528
Austin, TX 78711-3528

RE: Certified Mail: 7012 2210 0002 2619 9130
Reappraisal Plan for Years 2015-2016

Dear Ms. Alvarado,

Please find enclosed a copy of the Deaf Smith County Appraisal District Reappraisal Plan for tax years 2015 and 2016. If you have any questions feel free to call me.

Sincerely,

Danny Jones
Chief Appraiser

A handwritten signature in black ink, appearing to read 'D. Jones', written over a white background.

DEAF SMITH COUNTY APPRAISAL DISTRICT

REAPPRAISAL PLAN

TAX YEARS 2015 AND 2016

AS ADOPTED BY THE BOARD OF DIRECTORS

The Property Tax Code requires appraisal districts to develop a **biennial written reappraisal plan** and hold a public hearing to consider the plan. The appraisal district board will approve the reappraisal plan by September 15 of each even-numbered year. A copy of the plan has to be given to the entities and the Comptroller.

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EXECUTIVE SUMMARY

TAX CODE REQUIREMENTS

Passage of Senate Bill 1652 79th regular session, 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 hearings, 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

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 once 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 as size, age, and condition; legal and economic attributes; and
 - (C) 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.

A WRITTEN REAPPRAISAL PLAN FOR DEAF SMITH COUNTY APPRAISAL DISTRICT

POLICY STATEMENT AND GOALS

The purpose of this policy statement is limited to the bi-annual reappraisal plan for the Deaf Smith County Appraisal District. It will mainly address the CADs adherence to the reappraisal plan.

The reappraisal plan applies to the CAD appraisers and supporting staff as well as the District's Board of Directors. The Chief appraiser is responsible to monitor adherence to the reappraisal plan. Any questions or disagreements about how the reappraisal plan is implemented shall be directed to the Chief Appraiser.

The Deaf Smith County Appraisal District appraisers and supporting staff will be required to adhere to the reappraisal plan as closely as practically possible. While no plan written more than two years in advance will be able to foresee all contingencies, possibilities or emergencies, the procedures, methods and timeline should be followed and any deviation shall follow the scope, margins and latitude as outlined in the reappraisal plan and other supporting documentation from the CAD.

The goal of the Deaf Smith County Appraisal District's Reappraisal Plan is to carefully plan the CAD's work. The CAD is under statutory command to identify, appraise, assess and defend the values on the properties in Deaf Smith County. Therefore this bi-annual reappraisal plan will outline the strategy to accomplish the legal requirements and objectives of the Board of Directors, the Chief Appraiser and Staff.

PLANNING A REAPPRAISAL

Reappraisal requirements require Deaf Smith County Appraisal District to carefully plan its work before beginning any reappraisal. Although the planning process may vary in specifics, it should involve four (4) basic steps:

1. Assess current performance
2. Set reappraisal goals
3. Assess available resources and determine needs
4. Re-evaluate goals and adjust as necessary

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 Deaf Smith CAD for the completion of periodic reappraisals. Activities are listed below in the order in which they occur:

1. Performance Analysis:
 - ratio study
 - equity of existing values
 - consistency of values with market activity
2. Revaluation Decision:
 - statutory – at least once every three years
 - administrative policy
3. 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
 - determine if values are accurate and reliable
7. Data Collection:
 - building permits and other sources of new construction
 - check properties that have undergone remodeling
 - re-inspection of problematic properties
 - re-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
 - tests of values for accuracy and uniformity
9. The Mass Appraisal Report:
 - establish scope of work
 - compliance with Standards Rule 6-7 of USPAP (uniform standards of professional appraisal practice)

- signed certification by the chief appraiser as required by Standards Rule 6-8 of USPAP (Report after Reappraisal)
10. Value Defense: ARB
- prepare and deliver notices of value to property owners
 - hold informal hearings
 - schedule and hold formal appeal hearings

PERFORMANCE ANALYSIS

Ratio studies are used to analyze appraisal accuracy and uniformity overall and by market area within property reporting categories. They are used to determine where appraisals meet acceptable standards and where it does not. This is where we check the equity of existing values and the consistency of values with market activity. By calculating the mean, median, and weighted ratios. In each reappraisal year of this plan, that will be the starting point for establishing the level and accuracy of appraisal performance.

REVALUATION DECISION (REAPPRAISAL CYCLE)

The statutory requirements for a reappraisal are once every three years. Since the 2013 commercial property has been reappraised and residential properties were complete reappraisals in 2013, and 2014 was a MAPS year, we will run our ratio studies and decide which year, 2015 or 2016, will be our reappraisal years for commercial or residential. Most likely we will need more sales data for commercial property and will probably do commercial property in 2016.

ANALYSIS OF AVAILABLE RESOURCES

Staffing and budget requirements for this reappraisal plan will be met by the Board of Directors each year. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current. The information systems are kept current with scheduled upgrades and the mapping system is continually updated with property splits and ownership data. Marshall and Swift schedules are also updated throughout the year.

PLANNING AND ORGANIZATION

The target dates for this plan will be, to complete each area of work by May 1st. Staff and contracted personnel will begin January 1st of each year. Real, business personal property, personal auto and utility parcels are divided between appraisal district staff and contractors. Ratio studies, schedules and ag values will be worked by the Chief Appraiser and Deputy Chief. All renditions will be worked and entered in the computer as they arrive in our office. Data entry and quality checks will be continuous throughout the process.

MASS APPRAISAL SYSTEM

All renditions, homesteads, and special appraisal forms are updated to meet State requirements. All properties that have been coded on the computer to receive a form and all requests for forms are mailed in mid-January. All schedules that are programmed in the computer are reviewed with the sales ratio studies for any revisions that need to be made.

PILOT STUDY

New and or revised mass appraisal schedules are tested each year. Ratio studies are used to see if the revisions are accurate and reliable in the different market areas. Overlapping properties are reviewed to match property accounts and property owners.

DATA COLLECTION

Office and field procedures are reviewed and revised as required for data collection. Sales price verification letters are entered as they are received from buyers and used to check schedules. Building permits are used for any new construction and remodeling that has taken place. Re-inspections of problematic properties: make sure all improvements are documented and schedules are up to par with the market.

VALUATION

Production of values begins with market analysis, schedule development and the calculation of preliminary values. A ratio study then evaluates the accuracy and consistency of the values between property types and areas. When the schedules produce acceptable results, they can be used to produce values. This includes the importing and exporting of values for overlapping properties in our district.

MASS APPRAISAL REPORT

Mass appraisal is the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing. The purpose of mass appraisal is the equitable and efficient appraisal of all property in a jurisdiction for ad valorem tax purposes. Mass appraisal judgments relate to groups of properties rather than single properties. 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. A written 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. This written reappraisal plan is attached to the report by reference (certifying check list).

VALUE DEFENSE

Appraisal Notice of Value are prepared and delivered to property owners as prescribed by law. 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. After the appeals process is completed, values are certified to each taxing unit and tax billing can begin.

PROJECT WORK PLAN

DEAF SMITH COUNTY APPRAISAL DISTRICT

The Deaf Smith CAD appraises for 13 taxing units in 827 square miles. The total yearly parcels average 11,900. The Deaf Smith CAD contracts with each of the taxing units to collect the taxes. There are 6 full time employees, 2 have the RPA (Registered Professional Appraiser) State certification and 1 has the RTA (Registered Texas Assessor/Collector) State certification. This office follows the Property Tax Calendar as published by the Texas Comptroller of Public Accounts.

REAL PROPERTY

Field inspections are carried out by the staff and contractors. Beginning with rural properties, and then city properties, each parcel is inspected for any physical, functional or economic factors which might have changed. Agriculture land is inspected for changes in use. Photographs are taken and linked with the property account on the computer. New improvements are measured at this time, and building permits are checked for completion. Throughout the year copies of deed records are appropriately maintained and filed for future reference. There are approximately 10,600 real estate parcels in the Deaf Smith County Appraisal District.

PERSONAL PROPERTY

Appraisal District staff and contractors hired by the district receive information in the form of renditions and government reports that must be recorded, such as for utility and pipeline companies. The Comptroller's personal property guide along with Marshall and Swift are used to ensure accurate values. A third party is used in discovering and valuing Business Vehicles. There are approx 1,200 business personal property accounts.

MARKET AREAS

Farm and ranch, commercial, industrial. Deaf Smith County is a large county with approximately 1,500 square miles. With only one urban area in the entire county the market areas for farm and ranch, commercial, and industrial properties will be the entire county. This means that the sales and market data collected for these property types can be used throughout the county in developing schedules and appraising these properties.

Residential (including manufactured housing). Residential properties are primarily located in the one urban area of the City of Hereford (85%) and a few are in the rural areas of the county (15%). In examining the market through sales analysis, interviews with realtors and taxpayers the neighborhoods have been defined and mapped. The neighborhoods are given a number but are also referred to by name; the name is the dominant City Addition in that area. The residential areas divided into neighborhoods as follows:

- Nbhhd 1(Welsh) - This neighborhood consists of four parts of the City of Hereford. (A) The part of the City of Hereford that is north of West Park Avenue and west of North 25 Mile Ave. This includes the Welsh addition with all of its subdivisions, Green Acres Addition and First Realty Addition. (B) Also the area of the City that is north of 15th Street and between North 25 Mile Avenue and Avenue -F-, consisting of the Bluebonnet Additions and North Dale Addition. (C) the Coneway subdivision that is all of the houses on Rio Vista Drive and (D) the RidgeCrest Addition (all of the houses north of Country Club Drive) and the Knob Hill Addition (north of Columbia Drive and south of Country Club Drive with Avondale Street on the West and South Lane on the East.
 - This is generally the preferred neighborhood to live. These are the newer homes, generally built in the 1960's and forward, they tend to be larger with more modern amenities such as multiple baths, two (or more) car garages and are updated (modernized) more often.
- Nbhhd 2(Evants) - This neighborhood is the part of Hereford that is north of East Park Avenue from North 25 Mile Avenue to Avenue -K- and north of Forest Avenue from Ave. K to Whittier Street with the exception of Bluebonnet additions and North Dale Addition (this area is north of Fifteenth Street and west of Avenue -F-). In addition to the above South Douglas, South Centre and Thunderbird Streets will be a part of Nbhhd 2 as they consist primarily of FHA style houses.
 - This area is more diverse than neighborhood 1, while there are many larger, quality homes these are older than nbhd 1 and they do not have as many amenities for example many only have a one car garage, these homes are not updated as often. Most of the "FHA" homes are located here. There are many inferior smaller houses without garages and only one garage, some of these are never updated. A large number of these homes are rental property.

MARKET AREAS - Continued

- Ratio studies will be broken down into 1) Good Quality Residences, 2) FHA type Residences 3) Frame Homes and 4) Low/Old or poor quality residences. The last two categories sales analysis will be helpful to use when appraising Nbhd 3 and 4.
- Nbhd 3(OT short for Original Town) – This area is residential part of Hereford Original Town and Whitehead Addition. The boundary is south of E. Park Ave. and east of S. 25 Mile Avenue, north of Country Club Drive and west of S. Ave. –K- (one square mile consisting of Block K-3 Section 60), except for Ridgecrest and Coneway Additions.
 - This neighborhood consists of the oldest homes in Hereford, most of these homes are 80, 90 and even 100 years old. Many of the better quality houses have been maintained and updated, some have not been updated and are in poor quality and may be rental properties.
 - Ratio studies will need to primarily differentiate between the updated residences and the ones in need of remodeling or are at the end of their useful lives.
 - Because of the age of these houses, depreciation will need to be carefully considered.
- Nbhd 4 (Womble) – Three areas of town are included in this neighborhood. A) The residential part of an area of town that is east of North Avenue –K-, south of Forest Avenue. B) Ricketts Addition, this is south of Austin Road and Country Club Drive but north of Lewis Street and between South Lane and South Avenue –K-. C) This is Womble Addition; roughly it consists of everything west of South 25 Mile Avenue, south of West Park Avenue and North of Hwy 60 (1st Street and Holly Sugar Road. The western boundary is South Kingwood with the exception of South Douglas, South Centre and Thunderbird Street.
 - Consists of the poorest quality and smallest homes in Hereford. A Few have been updated; however the overall construction quality remains average to poor. Sometimes sales information may be slight and we will then need to use the sales data from Nbhd 2's Frame and Old/Poor categories.
- Nbhd 6 (San Jose Community) – This area consists of Finlan Subdivison and Hereford Housing Addition. It is outside of the city and is located about ½ mile south of the intersection of Hwy 60 and Hwy 385. This area is unique in that it is made up of World War II prisoner of war barracks. These were moved in after the war from the prisoner of war camp several miles south of Hereford. The quality is very poor. Market value is very hard to calculate. There is almost no sales as these homes are usually kept in the family.
 - It is not possible to do ratio studies for this neighborhood. To appraise this area we have to use the Old/Poor class of the market data from Nbhd 2 and 4. If at all possible (and that is a big IF) try to get a couple of sales in Nbhd 6 to come up with a negative adjustment factor to apply to the Old/Poor class and then appraise the property.

WORK PLAN SCHEDULE

Attached is the schedule for our appraisal work for 2015 and 2016.

TIME LINE/WORK PLAN FOR 2015

October 2014

- Ratio Studies - a) Market value of ag-land, b) major residential nbhds, c) commercial properties. (Appraisers will analyze ratio studies and determine the areas, categories or nbhds that will need to be appraised.)

November 2014

- Depreciation schedule for personal property. Review other schedules.
- Start Reappraisal work.

December 2014

- Send Business Personal Property Renditions.
- Get building permits from City Building & Zoning department.
- Annual Report to the Public.

January 2015

- Send homestead forms (include homestead removal letter).
- Publicize the legal requirements for filing rendition statements and the availability of the forms, including exemptions and ag-value
- Send Homestead forms (include homestead removal letter).
- Send Ag value forms.
- January Statements.
- PTD Feb 1 Sales Submission
- Give public notice of 2015 capitalization rate used to appraise property with low and moderate income housing exemption (Sec. 11.1825).
- Mail out Ag Survey (for 2013 crop year).

February 2015

- Disburse special inventory taxes from escrow accounts to taxing units.
- Start reappraisal work Nbhd 2 (Evants), Nbhd 1 (Welsh).
- Chg 15/upkeep work (Inspections and appraisal of bldg. permits and all upkeep work).
- Physical inspection of Mobile Homes.
- Physical inspection of Business Personal Property.

March 2015

- Vehicle schedule.
- Finish reappraisal work.
- The chief Appraiser notifies the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).

April 2015

- Finish Business Personal Property.
- Market value land schedule and Ag value schedule on agricultural land.

TIME LINE/WORK PLAN FOR 2015- continued

May 2015

- Send Oldham CAD values on current year appraisal cards.
- May Tax Notices.
- Send out Appraisal Notices
- Chief appraiser must publish notice about taxpayer protest procedures in a local newspaper.
- Chief appraiser to prepare appraisal records and submit to ARB (Sec. 25.01, 24.22).

June 2015

- Hold Informal hearings.
- ARB Hearings.
- Chief appraiser submits preliminary 2016 budget to CAD board and taxing units.

July 2015

- Chief Appraiser to certify appraisal roll to each taxing unit.
- Effective Tax Rates.
- CAD reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005).

August 2015

- Create New Year layer in computer.
- Send PTD Sales Submission.
- Send EARS (Final Submission).
- Import / Export values for overlapping property.

September 2015

- CAD board to adopt 2016 CAD budget.

TIME LINE /WORK PLAN FOR 2016

October 2015

- Ratio Studies - a) Market value of ag-land, b) major residential nbhds, c) commercial properties. (Appraisers will analyze ratio studies and determine the areas, categories or nbhds that will need to be appraised.)

November 2015

- Depreciation schedule for personal property. Review other schedules.
- Start reappraisal work.

December 2015

- Send Business Personal Property Renditions.
- Get building permits from City Building & Zoning.
- New Commercial land Schedule.
- Annual Report to the Public.

January 2016

- Send Homestead forms (include homestead removal letter)
- Publicize the legal requirements for filing rendition statements and the availability of the forms, including exemptions and ag value.
- Send Homestead forms (include homestead removal letter).
- Send Ag value forms.
- January Statements.
- PTD Feb 1 Sales Submission
- Give public notice of 2016 capitalization rate used to appraise property with low and moderate income housing exemption (Sec. 22.1825).

February 2016

- Disburse special inventory taxes from escrow accounts to taxing units.
- Chg16/upkeep work. (Inspection and appraisal of building permits and all upkeep work.
- Physical inspection of Mobile Homes.
- Physical inspection of Business Personal Property.

March 2016

- Vehicle schedule.
- Finish Reappraisal work.
- The chief appraiser notifies the taxing units of the form in which the appraisal roll will be provided to them (Sec. 26.01).

April 2016

- Finish Business Personal Property.
- Market value land schedule and Ag value schedules on agricultural land.

TIME LINE /WORK PLAN FOR 2016 – Continued

May 2016

- Send Oldham CAD values current year appraisal cards.
- Send out May Tax Notices.
- Send out Appraisal Notices
- Chief appraiser must publish notice about taxpayer protest procedures in a local newspaper.
- Chief Appraiser to prepare appraisal records and submit to ARB (Sec. 25.01, 25.22).

June 2016

- Hold Informal hearings.
- ARB Hearings.
- Chief appraiser submits preliminary 2017 budget to CAD board and taxing units.

July 2016

- Chief Appraiser to certify appraisal roll to each taxing unit.
- Effective Tax Rates.
- CAD reports formation of reinvestment zones and tax abatement agreements to the Comptroller (Sec. 312.005)

August 2016

- Create New Year layer in computer.
- Send PTD Sales Submission.
- Send EARS (Final Submission).
- Import / Export values for overlapping property.

September 2016

- CAD board to adopt 2017 CAD budget.
- CAD board to approve 2017-2018 Reappraisal Plan, public meeting.

**Personal Property Procedures
For
Morgan Ad Valorem Services, Inc. (MAVSI)
Covering property types L & J**

Contents:

Properties covered by this procedures document

Discovery of new properties

Schedules

Reappraisal Plan

Identifying upgrades, changes, or improvements to existing properties

First year procedures

Uniformity

Properties covered by this procedures document:

1. Category L properties. Described Personal Properties.
 - a. L1 – Commercial Personal Property
 - b. L2 – Industrial Personal Property
2. Category J Properties. Described as
 - a. J1 – Water distribution systems
 - b. J2 – Gas Distribution Systems
 - c. J3 – Electric Companies (Including Co-op's)
 - d. J4 – Telephone Companies (Including Co-ops)
 - e. J5 – Railroad personal property (non rolling Stock)
 - f. J6 – Pipeline Companies
 - g. J7 – Cable Television companies
 - h. J8 – Other Types of Personal Property (Includes Compressors & communication towers not otherwise defined as J4)

Schedules:

Schedules are developed each year by MAVSI using industry standard publications and data. MAVSI subscribes to various publications providing various variable data allowing for the development of indexes, depreciation, and original cost schedules to be used in the appraisal of personal property. This data along with the expertise and experience of our appraisers are then used to develop the various schedules. Copies of schedules used are given to the various

appraisal districts for which MAVSI appraises the defined property types for, and can be obtained by taxpayers upon request.

Reappraisal Plan:

Unless otherwise defined or required by the Appraisal District, reappraisal of the property types defined herein and contracted to be appraised by MAVSI is done every year. Each year stands on its own as a new reappraisal cycle.

Identifying upgrades, changes, or improvements to existing properties:

Each year MAVSI attempts to identify any upgrades, changes, or improvements to the herein defined property types. There are various ways of attempting to identify these changes, and MAVSI attempts to use as many of the methods on each property as possible depending on the property type, location, accessibility, etc... The various methods we attempt to use are:

- Summer late Dec - Jan 15-19*
1. Performing a physical site visit to the property on a yearly basis when possible and feasible. This can include an actual tour of the property or just a physical stop at the facility to visually inspect the property.
 - a. Take pictures each year of the subject property when possible and compare each year.
 - b. Note any CWIP (Construction Work in Progress) visually identified during visits.
 - c. Speak with Appraisal District personnel to determine if any of their staff has noted any construction or improvements from one year to the next. Also verify if any building permits or other construction type permits have been filed.
 - d. Make sketches of property when feasible.
 2. Contacting the owner verbally and discussing the property each year.
 3. Compare rendition information from one year to the next.
 4. When available, use aerial photographs of properties for comparison.

First Year Procedures:

When a property is placed on the roll for the first time, MAVSI attempts to perform all the following steps to properly place the property on the Appraisal roll.

1. Identify the property as new.
2. Identify the situs of the property.
3. Identify the ownership of the property.
4. Identify the type of the property.

5. Appraise the property.
6. Place the property on the Appraisal Roll.

Uniformity:

MAVSI being a smaller company, is able to more closely work together as a staff to verify that we are looking at the various properties in a uniform manner.

ATTACHMENT 'A'

List of special heavy industry and manufacturing plants included in personal property to be appraised by MAVSI.

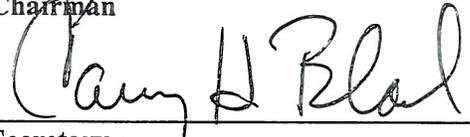
- (1) ADM GRAIN (formerly ADM FARMLAND)
 - (2) ADM CORN PROCESSING
 - (3) ADM GROWMARK (DBA ADM CORNSWEETNERS)
 - (4) ATMOS ENERGY WES-TEX DIVISION (formerly Oneoke)
 - (5) AZTECA MILLING LP
 - (6) BNSF RAILWAY
 - (7) CAVINESS- 5 ENTITES (JOINT VENTURE/BEEF PACKER/DEVELOPMENT CORP/PACKING/PALO DURO MEAT)
 - (8) DEAF SMITH ELECTRIC COOP
 - (9) FARMERS ELECTRIC COOP
 - (10) NATURAL GAS PIPELINE CO OF AMERICA
 - (11) NORTH TEXAS GAS (formerly New Mexico Natural Gas)
 - (12) PAISANO PRONTO
 - (13) RICHARDSON MILLING
 - (14) FIRST NATIONAL
 - (15) SOUTHWESTERN PUBLIC SERVICE CO
 - (16) SW BELL TELE LP (INCL)
 - (17) TEJAS INDUSTRIES INC (formerly Herford Bi Products)
 - (18) TRANSWESTERN PIPELINE CO
 - (19) NU STAR LOGISTICS
 - (20) VALOR TELECOM
 - (21) WT SERVICES INC
 - (22) WEST TEXAS GAS INC
 - (23) WEST TEXAS RURAL TELE COOP INC
 - (24) PANDA (Or whatever it will be called after sale in 2010)
 - (25) WHITE ENERGY
 - (26) RICHARDSON INTERNATIONAL
 - (27) SHARYLAND
 - (27 plus 4 under Caviness =31 separate entities)
- (Note Wind farms added to contract at \$750 per wind farm)

Approval by the Deaf Smith County Appraisal District Board of Directors



Chairman

Date 7/24/14



Secretary

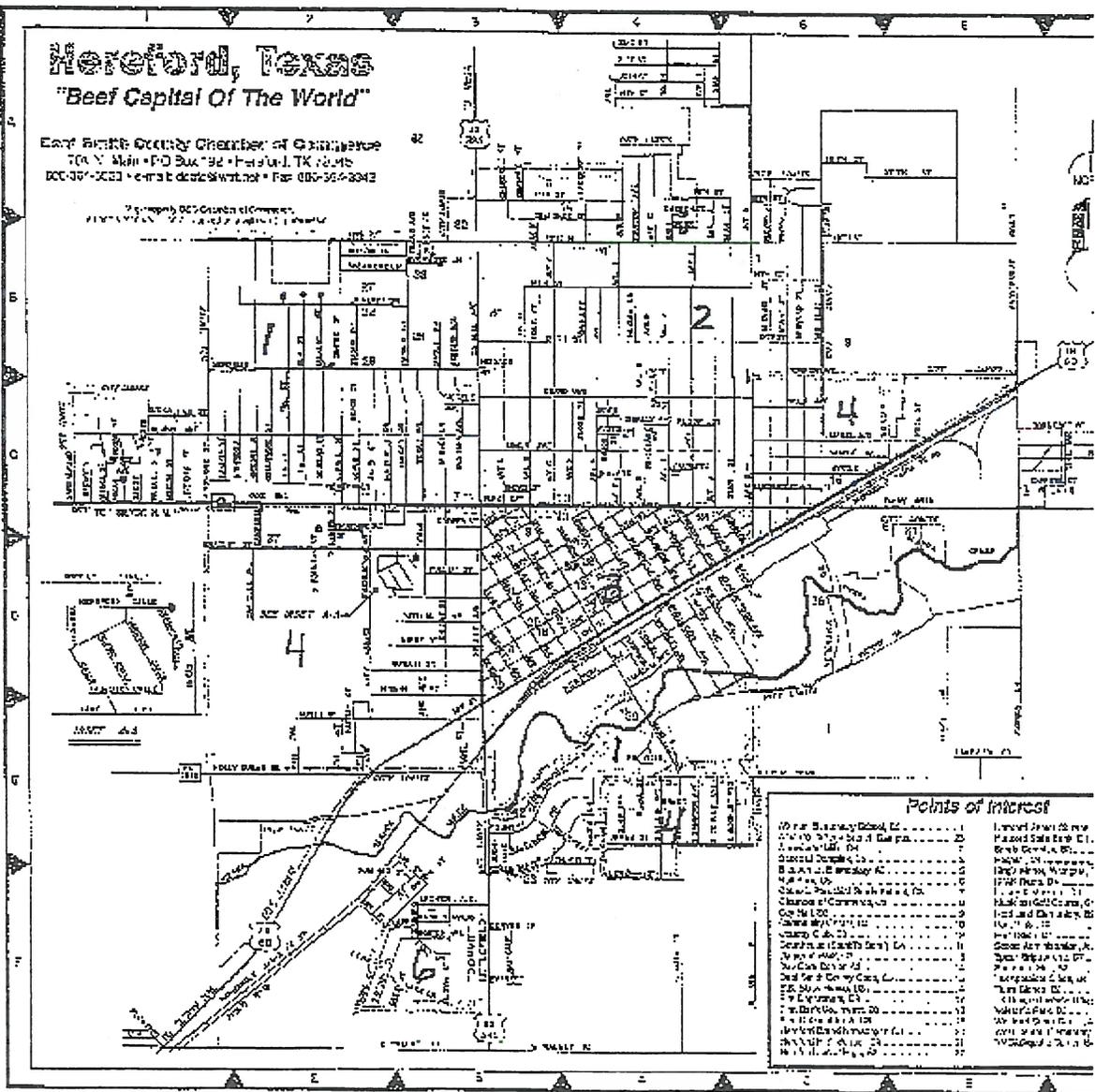


Chief Appraiser

Hereford, Texas

"Beef Capital Of The World"

East Smith County Chamber of Commerce
 701 N. Main • PO Box 192 • Hereford, TX 76045
 800-367-3222 • e-mail: daniel@hereford.com • Fax: 817-367-3242



Points of Interest

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| 10. Fort Hancock State Park | 11. Fort Hancock State Park |
| 12. Fort Hancock State Park | 12. Fort Hancock State Park |
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Plate 14

APPENDIX: Communication tools

OBJECTIVE: Communication is necessary to any organization's success. The following paragraphs will outline the basic forms of communication and equipment approved and available for use by the Deaf Smith County Appraisal District appraisers and staff.

•Types of Communication

◦ External communication reaches out to the taxpayers and their agents, governmental entities and to provide customer service. This type of communication includes informational documents, letters, telephone calls, Web sites and anything else that makes the public aware of what the DSCAD does.

Image is extremely important in external communication! Our communication represents who we are; and should our professionalism.

◦ Internal communication is essential to performing the work that we do. We must provide the direction for the staff including periodic Appraisers Meetings. These can be formal and informal discussions. Periodic meetings with the board of directors and advisory boards should be planned for regular intervals over each upcoming year.

Effective communication requires tools and planning. In this session, we will discuss those tools, as well as planning guidelines, to facilitate this key element of your business, communication. The following discussion will be grouped into:

•Basic communication tools

Mail - Even with all the modern methods of communication, regular postal mail is still one of the most powerful tools for the CAD. It adds a personal touch; it's used for delivering secure documents, contracts, and legally required notices. A postage machine is maintained by the CAD.

Landline Telephones - Our line has the capability to take messages in case it is not answered personally. When leaving phone messages, clearly state your name and phone number at the beginning and the end of the message.

Cell phones/Smart Phones - The District has provided the appraisers with cell phones. Be polite in cell phone use! Good business courtesy includes avoiding being interrupted by telephone calls when in a meeting or talking to customers.

- The CAD is moving away from cell phone to smartphones, these are capable of text messaging and include a camera and video recorder. Outside the office a smartphone can become a valuable tool for e-mail, web browsing and the ability to review and edit documents. In addition they have global positioning system (GPS) capability and many other available applications.

Video and Web Conferencing - Video conferencing transmits and receives images and voice in real-time. Web conferencing adds another dimension - it allows you to share documents and applications. These can be valuable training tools. We use www.WebEx.com conferencing solution from Cisco Systems, Inc.

Social networking sites - Facebook has been used as a tool to gather information for the appraisers. No official presence is being utilized at this time. A note of caution on Internet social networking: once you put something out there it's hard to take it back, so you have to be careful.

Online chat tools – These are not utilized by the CAD.

Fax Machines - The district provides a stand-alone fax machine, using a dedicated phone line. Use a cover page that is appropriate for the district. Remember, this is an external communication that reflects our business and image.

Computers - A computer is a key tool in our business. Computers are used for word processing, e-mail, accounting, and spreadsheet work.

- Desktops - This is the most common type of computer: one that is set up to operate in your office. The computer system include: A flat-panel monitor, internet connectivity, a CD/DVD drive and USB ports.
- A printer. Laser printers are provided including one all-in-one printer.
- Some type of backup storage should also be considered, such as a USB Flash Drive, External Hard Drive or a writable CD or DVD.
- An antivirus program is essential and should never be turned off unless you receive permission.
- Laptops – may be utilized as needed.
- Notebooks - may be utilized as needed. K
- Keep all documentation, software, and accessories that come with your device.

Auxiliary Products - A number products can be used in conjunction with your computer to enhance the functionality and productivity.

- Digital Camera - a picture taken by this type of camera can be directly loaded onto your computer for a variety of uses. This has proved a very valuable tool for the CAD.
- Scanner - when you have a printed copy of something that you would like to include as part of a digital document, you can create a digital image by scanning the printed copy with this type of equipment.
- Wireless Transmission - this feature allows you to communicate with other devices equipped with the same feature. The advantage is that equipment is available without all the cords. Ease of set up is appealing and has many productive implications

Internet - The Internet has become a very important communication and research tool. Search engine such as Google or Yahoo can provide information about property, companies and products. We can search for owner information.

Communication goals for Staff:

1. Gain the capability to do word processing, spreadsheets, and e-mail.
2. Gain the capability to use a smartphone.
3. Learn digital technology including use of pictures.
4. When leaving messages, clearly and slowly repeat your name and number.
5. Don't overlook the Internet and smartphones as important business tools.